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Secretary-Treasurers in Alberta: A Descriptive Study

by

Sandra Lee Miskiw

A thesis submitted to the Faculty of Graduate Studies and Research in partial fulfillment of the requirements for the degree of Master of Education.

Department of Educational Administration

Edmonton, Alberta

Spring 1994

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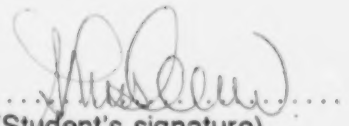

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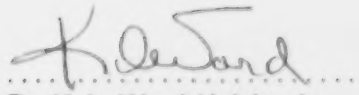

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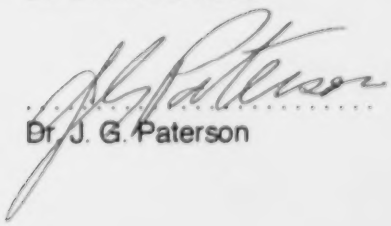

Dr. J. G. Paterson

Date: December 10, 1993

This work is dedicated to my parents,

Alice and Clarence Miskiw,

who have always told me I can do anything

once I have set my mind to it.

Abstract

This study was designed to investigate and describe the administrative behavior of secretary-treasurers in Alberta. Thirty-six practicing secretary-treasurers participated in the study by responding to the survey instrument.

An exploratory research approach was taken to examine the position of secretary-treasurer and the function he or she performs within the administrative structure of the school system. A series of propositions were generated from the data concerning the nature of a secretary-treasurer's administrative function. Descriptive statistics were employed to prepare a profile characteristic of Alberta secretary-treasurers in 1993.

The findings and conclusions from the study indicate that the position of secretary-treasurer is characterized by involvement in complex and diverse responsibilities, each of which utilizes a specialized area of knowledge. The responsibilities of primary importance were accounting, finance, and board-related duties.

The secretary-treasurer occupies a unique position within the school district because both the superintendent and the school board look to this individual to aid in the promotion of educational efficiency and progress through sound financial decision making and business management functions. With the public demanding that schools be educationally and financially accountable, the secretary-treasurer's ability to assist the superintendent and school board is critical in meeting those demands.

Acknowledgements

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I am grateful to Chris Prokop who took the time to translate collected raw data into statistics, and the statistics into English.

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Table of Contents

Chapter		Page
1.	Introduction	1
	The Problem Statement	3
	Statement of the Sub Problems	3
	Significance of the Study	4
	Definition of Terms	5
	Assumptions	6
	Delimitations	7
	Limitations	7
	Organization of the Thesis	8
2.	Review of Related Literature	9
	Introduction	9
	What Is A School Business Official?	10
	Legislation: *The School Act*, 1988	12
	School Business Administration	12
	Socioeconomic Changes and Trends	12
	Evolution of a Profession	13
	Administrative Organization	15
	Basic Principles of School Business Administration	16
	Skills Required by the School Business Administrator	16
	Levels of Operation	18
	Board Expectations	19
	Educational Finance	20
	Politics of Educational Funding	21
	Elements of Taxation	23

Chapter		Page
	Property Taxation	24
	The Future of Educational Finance	26
	The Professional Associations	27
	The Association of School Business Officials International	27
	The Association of School Business Officials of Alberta	28
	Summary	30
3.	Research Design and Methodology	32
	Research Design	32
	The Sample	33
	Instrumentation	34
	Research Methodology	34
	Development and Administration of the Instrument	35
	Administration of the Instrument	36
	Reliability of the Instrument	37
	Validity of the Instrument	37
	Analysis and Presentation of Data	38
	Methods Used to Analyze and Present Data	38
	Summary	40
4.	Analysis and Presentation of Data	41
	Introduction	41
	The Returns	41
	Demographic Data	43
	Position Data	55
	Position Authority Data	71
	Professional Association Data	75

Chapter		Page
	Miscellaneous Information	78
	Summary	79
5.	Summary, Conclusions, and Implications	81
	Summary of the Study	81
	The Problem	81
	Significance of the Study	82
	Research Design and Methodology	83
	Summary of the Findings	83
	Demographic Data	83
	Position Data	84
	Position Authority Data	87
	Professional Association Data	88
	Limitations of the Study	88
	Conclusions	89
	Implications	90
	School Boards and Superintendents in the Province of Alberta	90
	Departments of Business and Administration in Post Secondary Institutions	91
	School Business Administrators	91
	Suggestions For Further Research	92
	Conclusion	93
References		94

Chapter Page

Appendices:

A. Covering Letter for the Questionnaire to Respondents 97

B. The Questionnaire 99

C. Follow Up Letter for the Questionnaire to Respondents 106

D. Miscellaneous Information 108

List of Tables

1.	Survey Response Rates	41
2.	Returned Questionnaires	42
3.	Age Distribution of Respondents	43
4.	Years As Secretary-Treasurer	44
5.	Highest Level of Education Completed	45
6.	University Degree Conferred	46
7.	Previous Work Experience	47
8.	Most Valuable Work Experience	48
9.	Reason for Choosing Career	49
10.	Training Completed Since Appointment	50
11.	Most Relevant Training	51
12.	Respondents According to District Size	52
13.	Average Enrollment According to District Size	53
14.	Average Budget According to District Size	53
15.	Types of Schools According to District Size	54
16.	How Respondents Learned of Vacancy	55
17.	Individual By Whom Invitation to Apply Was Extended	55
18.	Required Qualifications	56
19.	Factors Instrumental in Appointment	57
20.	Official With Whom Position Was Discussed	58
21.	Duties and Responsibilities Discussed	59
22.	Salary Distribution	60
23.	How Salary Was Determined	61
24.	Average Hours Worked Per Week	61
25.	Average Hours Per Month Per Activity	62
26.	Areas of Responsibility	63

27. Responsibilities Which Consumed Majority of Time 64
28. Most Challenging Aspects of Position 65
29. Most Satisfying Aspects of Position 66
30. Most Frustrating Aspects of Position 67
31. Suggested Minimum Qualifications 69
32. Available In-Service Training 70
33. Authority Exercised by Secretary-Treasurers 71
34. Authorized Spending Limit 72
35. Role in Negotiations 73
36. Role in Budget Approval Process 74
37. Respondents' Perceptions of ASBOA 75
38. Perceived Responsibilities of ASBOA 76
39. Concerns to be Addressed by ASBOA 77

Chapter 1
Introduction

One of the largest business activities in a province or state is the operation of the public school system, with education constituting a large portion of local and provincial government budgets. However, after nearly four decades of continuous growth many school districts are faced with economic decline.

The primary local source of public education funding is through property taxation revenues and it is the school business administrator, working together with the school board and the superintendent of schools, who is responsible for managing this large single source of tax dollar expenditures. Individuals involved in the management of educational finance must be concerned with the distribution and use of fewer tax dollars while still providing quality education, therefore an educational partnership between business affairs and academic affairs is necessary if the work of the educational system is to advance at the pace required by changes in the socioeconomic environment.

As an executive officer of the school board the secretary-treasurer occupies one of the most important but least studied and least understood positions in the formal organization of the education system. Because of the increasing importance and complexity of the secretary-treasurer's role in the administrative structure of the school district, studying his or her professional

background and administrative behavior contributes to a better understanding of what this executive function involves.

The secretary-treasurer has traditionally been viewed as the school bookkeeper, but this position's responsibilities have increased dramatically during the past few decades as school business activities have expanded in complexity and diversity. As well, recent governmental reform movements have created a new interest in more effective and efficient educational resources management. The dynamic economic and political climate in which education must operate challenges school business administrators and other educational leaders to acquire new knowledge and skills beyond simply mastering the technicalities of school funding and budgeting. Understanding economic trends, concepts, and theory is essential to the planning, policy making, and management of school systems. Hill (1982) captured the essence and importance of the school business administrator when he concluded that

> school business administration is not an end in itself. It exists for the sole purpose of facilitating the educational program of a school and school district. It should operate to support the teacher in the classroom, the principal in the school, the school board and central administration as each strives to fulfill its responsibilities toward the accomplishment of the required educational mission (p. 13).

The school business administrator must therefore have an appreciation and concern for both the economic and educational aspects of schooling, particularly in times of directed fiscal restraint. "While it is not the function of school business officials to engage directly in student education, he or she is continuously affecting the process" (Drake, 1990, p. 19).

The Problem Statement

The purpose of this study is to identify a composite profile of school district and school division Secretary-Treasurers in the Province of Alberta and to delineate their perceived real and ideal position functions.

Statement of the sub problems. To further the study and analysis of data, specific sub problems to be addressed include:

1. To obtain demographic data, academic backgrounds, and professional histories of secretary-treasurers in Alberta school districts and school divisions.

2. To identify responsibilities and authorities of incumbent secretary-treasurers in educational decision making.

3. To identify secretary-treasurers' expectations regarding their positions as executive officers of the school board in the administration of school districts and school divisions.

A. To identify what aspects of their position secretary-treasurers find challenging and provide feelings of professional and personal satisfaction.

B. To identify the major difficulties and frustrations experienced by secretary-treasurers while carrying out their responsibilities.

Significance of the Study

This study is significant because in Canada and the United States "public education is a multibillion dollar enterprise in terms of both the value of physical facilities and the amount of money required annually to operate the schools maintained in thousands of school districts of varying sizes" (Hill, 1982, p. 7).

The role of the school business administrator is determined by the organizational pattern of the school district or school division:

> In some districts, personnel responsible for the business aspects are subordinate to the superintendent and directly responsible to him (unit control). In other districts, some or all of the business functions and services are independent of the superintendent (dual control). In both instances, communication and understanding between the superintendent and the person administering the school's business affairs are essential. All administrative personnel must work toward providing the highest quality of education within the limitations of available financial resources (Hill, 1982, p. 8).

This study is significant because (a) it provides a descriptive profile and function of the secretary-treasurer and his or her perceptions and expectations of this administrative function and (b) there has been limited research conducted on the position of secretary-treasurer and the individuals occupying it even though the manner in which he or she executes this position's function has considerable influence on the operation of schools.

Definition of Terms

The terms listed below are relevant to this study.

Secretary-treasurer: The working title given to the individual employed in the capacity of school business administrator in the organizational structure of Alberta school districts and school divisions.

School business administrator: "The member of the school [system] staff who has been designated by the school board and/or the superintendent to accept general responsibility for the administration of the business affairs of a school district" (Hill, 1982, p. 8). This individual typically reports to the school board through the superintendent of schools. The term 'school business administrator' is used to define the American equivalent of the Canadian secretary-treasurer.

School business administration: The behavior which represents the events, processes, and phenomena expected to be elicited in performing the role of school business administrator.

Position or function: A designated location in the structure of a social system identified by its rights, responsibilities, and obligations with reference to others within the same organization. Expectations about how the position incumbent is supposed to behave are determined by the sets of concepts, descriptors, norms, and standards which belong to an identified position.

Profile: A set of data combining the typical and essential characteristics of individuals making up a specific group.

Educational finance: The distribution and use of dollars for the purpose of providing educational services and providing student achievement.

Tax: Is comprised of two elements: (a) it is compulsory and (b) it is unrequited.

Payments must be made without expectation of a commensurate benefit in return.

Tax base: The entity to which a tax rate is applied. The tax base serves to measure taxpayers' ability to pay in relation to each tax.

Tax levy: The dollar amount collected.

Tax stability: The absence of severe annual fluctuations in the tax yield for any given tax rate.

ASBO: The Association of School Business Officials International.

ASBOA: The Association of School Business Officials of Alberta is "an autonomous, non profit, professional organization composed of business officials serving the needs of education throughout the Province. The Association is dedicated to improving the quality of school business management and the status, competency, leadership qualities, and ethical standards of school business officials at all levels." (Grant, Lloyd, & Charles, 1990, p. 62).

Assumptions

This study was conducted on the basis of the following assumptions:

1. All respondent secretary-treasurers comprehend the items in the survey instrument in the manner intended by the researcher.

2. Secretary-treasurers who elect to participate in the study are capable of reporting their perceptions and responses accurately.

3. Questionnaire items are relatively exhaustive in their capacity to describe the position and function of secretary-treasurer.

4. Questionnaire items are stated clearly to avoid ambiguity which could result in diverse interpretations.

5. The method of data collection and analysis accurately reflects the respondents' perceptions.

6. It is possible to obtain an accurate profile of the secretary-treasurers' function using a survey strategy.

7. Information obtained using a survey strategy is reliable.

8. Frequency of responses is an indication of their validity.

9. The administrative function of the secretary-treasurer is important enough to have an influence on the operation of school systems and is therefore worth studying.

Delimitations

1. The study was delimited to school districts and school divisions in the Province of Alberta. Counties and the Department of National Defense were not included due to differences in administrative organizational structure.

2. Sources of data were delimited to practicing secretary-treasurers at the time of the study. Names of potential respondents were obtained from the 'Alberta School Jurisdiction List--January 1993' compiled by the Student Evaluation and Records Branch/Finance and Support Services Branch of Alberta Education.

Limitations

1. The study is limited by the fact that the collection of data relies upon the perceptions of participants and depends upon their willingness to share their opinions accurately and sincerely.

2. The data collected are descriptive of a select population and directly applicable to only the personnel and school districts involved in the study.

Organization of the Thesis

This chapter has outlined the following components of the study: (a) introduction to the problem, (b) statement of the problem, (c) significance of the study, (d) definition of terms, (e) basic assumptions underlying the study, and (f) delimitations and limitations of the study. The review of relevant literature is presented in Chapter 2.

The research design and methodology employed in the study are discussed in Chapter 3. The analysis and presentation of data pertaining to the position of secretary-treasurer are contained in Chapter 4. An overview of the study, a discussion of the findings, and implications and suggestions for further research arising from the findings of the study are presented in Chapter 5.

Chapter 2

Review Of Related Literature

In Chapter 1 it was indicated that the purpose of this study was to identify a composite profile of school district and school division secretary-treasurers in the Province of Alberta and to delineate their perceived real and ideal position functions. The study is a descriptive analysis and exploration of the individuals and functions which constitute the position of secretary-treasurer. To understand this executive function requires an analysis of the relevant concepts, documents, literature, and theories. This chapter is divided into the following topic areas: (a) introduction, (b) legislation, (c) school business administration, (d) educational finance, (e) professional associations, and (f) summary.

Introduction

The literature pertinent to understanding the function of the secretary-treasurer can be categorized into two main subject areas: (a) school business administration and (b) educational finance. Information reviewed to study this administrative position was drawn from a literature and document review of the school business administrator as literature on the secretary-treasurer per se is minimal. Because there are more similarities than differences between American and Canadian school systems, a review of the American literature on

the school business administrator was insightful and instructive with respect to the duties and responsibilities of the secretary-treasurer. Politics are not addressed as this study focuses on the tasks of the secretary-treasurer and not on the political structure within which he or she operates.

What Is A School Business Official?

Service to student and staff
Community relations
Health and safety planning
Operation and maintenance of facilities
Organiz[ation] and arrange[ment of] long term bonding
Legal matters

Budget preparation and management
Understand[ing of] the educational program
Short term borrowing
Insurance management
Negotiat[es] with employee groups
Employee payroll and benefit administration
State community and federal reporting
Student transportation

Official purchasing agent
Financial management
Facility planning, construction and alterations
Investment program administration
Cash flow
Involvement in short and long term planning
Arrange[ment of] employment and evaluation of personnel
Lunch program management (Buschmeyer, 1988, p. 12).

A full educational partnership between business affairs and academic affairs is necessary if the work of the educational system is to progress at the required socioeconomic pace. School business administrators bring crucial and specialized professional knowledge and skills to their work, particularly in the area of fiscal management and planning.

LeCroy (1984) listed three kinds of information and skills that need to be shared by school business officials in their dealings with other administrators, faculty, and the public. First, school business officials are in touch with trends that significantly affect the educational process. Second, their ability to plan enables them to develop rational frameworks from which we can look to the future by way of forecasts and projections based on past performance. Third, school business administrators understand the meaning of productivity; they understand that efficiency stimulates growth, that finding ways to do more with less can be invigorating and not just cost effective. For these reasons the expertise proffered by school business officials has never been more needed or timely than the present.

With parents, business and industry, community members, and provincial agencies all demanding change, the move is to reform the organizational structure of schools and districts, revise curriculum, and refocus on how and where dollars are being spent. Being accountable for the results should improve student performance and make schools more cost effective without having to raise taxes. "Changes in the economy,. . .accountability initiatives, demographic shifts, technological innovation -- these realities and others make it so tricky for those in education to do a good job" (LeCroy, 1984, p. 39).

Legislation: *The School Act*, 1988

Provincial legislatures are responsible for providing educational services within each school district and local boards of trustees elected to administer these districts are governed by Section 96 of *The School Act* which states:

> The board shall
> (a) appoint a secretary and a treasurer, or one person to act as secretary-treasurer,
> (b) forthwith notify the Minister of the appointment, and
> (c) arrange for the bonding of the treasurer or the secretary-treasurer, as the case may be, in an amount that is reasonable in the circumstances.

School boards are given broad discretionary powers which allow them to delegate a wide range of executive duties, including those performed by the secretary-treasurer. According to Section 44(3)(c)(i) of *The School Act*, 1988:

> A board may make rules respecting the establishment, administration, management and operation of schools operated by the board.

Since the board exercises much discretion as to the executive function of its school administration, this study has attempted to increase knowledge and understanding of the position by examining the function of the district secretary-treasurer in the Province of Alberta.

School Business Administration

Socioeconomic changes and trends. Over the past few decades, as educational programs in local school districts in Canada have expanded in their scope and nature, the field of school business management has become more complex and professional and has been given responsibility for stewardship over increasing amounts of fiscal resources. School business administration has become an integral part of school district operations.

The late 1980s brought new challenges for school business administration, primarily in the area of fiscal responsibility. In many instances revenue sources were not, and are not, increasing to meet the expanding needs of the educational system. The school business administrator is being directed to change his or her priorities to meet demands for increased accountability and to employ the most efficient assignment of declining resources to clients, students and teachers, all of whom have diverse and expensive needs.

Program excellence and equity during times of limited fiscal resources are placing new demands on school business administrators and educational program planners. As fiscal resources become more limited, as education competes with other social programs for available provincial and local tax dollars, and as costs increase for essential components of the instructional process, interest in school business management alternatives will increase.

Evolution of a profession. The position of school business administrator preceded that of the superintendent of schools. The first recorded employment of a full time school business administrator was in 1841 in Cleveland, Ohio when city council passed an ordinance providing for an 'Acting Manager' of schools. It was the responsibility of the Acting Manager

> to keep a set of books, in which he shall open an account for each teacher in the employ of the city, and to make an accurate entry of all moneys paid out. . .to keep an accurate account to each school district, whether for teaching, or rent, or for other purposes. . .to provide fuel, take charge of the buildings and fixtures, and certify to the council the correctness of all accounts against the city for teaching, or for rents, fuel, repairs or fixtures on or about the school houses (Hill, 1982, p. 3).

Cleveland did not appoint a superintendent of schools until 12 years later. Other large U.S. cities followed this pattern (Jordan, 1969). With the expansion

of school budgets and support services, school business administration evolved into a complex and essential function.

With respect to the professionalization of the field, school business administration has not been well developed as an area of academic study because it has not been recognized as a profession requiring specialized training which utilizes an identifiable body of knowledge. The tendency has been for teachers to assume administrative roles without additional preparation or qualifications, or for school business administrators to be brought in from the civil service or private sector.

In the beginning school business administrators were concerned more with financial matters than they were with educational programs, therefore the primary criterion for employment was usually business experience, and the school business administrator was not expected to be concerned with the development of educational programs. This has changed in recent years with school business administration becoming increasingly important to the entire school system operation. Ideally, school business administrators should be trained or experienced in the field of education with emphasis on school business administration or trained and experienced in various phases of business with a knowledge of educational practices. The role of school business administrator is essential to improving educational opportunity, and the superintendent looks to this individual to aid in the promotion of educational efficiency and progress through sound financial decision making and business management functions. In short, the school business administrator has been an established and invaluable member of the school district's management team long before the position attained recognition in the literature (Candoli et al., 1984; Harris, 1985; Hill, 1982; Jordan et al., 1985).

Administrative organization. The function and role of the school business administrator is determined by the administrative organization of the school district with the two general classifications being (a) the dual control system and (b) the unit control system.

In the dual control system the school business administrator reports directly to the school board. The theory behind this pattern of reporting is that the superintendent is responsible for educational matters and the business administrator is responsible for business matters. This type of administrative organization enables the education and business functions of a district to be brought together at the board level for decision-making purposes (Miles, 1986).

Under unit control the superintendent of schools is placed at the head of the administrative structure. All administrators report to the superintendent and the superintendent reports to the school board. The school business administrator is a member of the administrative management team with all members being frequently called upon to represent the superintendent in their areas of expertise. In both instances the business administrator's operations are affected by every educational decision and business decisions affect the educational operation, therefore communication and understanding between all members of the administrative management team are imperative to the provision of the highest quality education within the limitations of available financial resources (Miles, 1986).

Basic principles of school business administration. Miles and other authors (Hill, 1982; Jordan, 1969; Jordan et al., 1985) have discussed the basic principles which serve as guidelines to school business administration. Miles (1986) has summarized these principles to include the following:

1. School business administration operates as a service area to the administrative organization. Its purpose is to support and enhance the educational programs of the school district.

2. The administrative organization for effective operation of the district should consist of the unit control plan with one chief administrator reporting to the board of education. The school business administrator should be a highly trained member of the superintendent's cabinet qualified to act on the superintendent's behalf.

3. Greater attention should be given to the preparation and in-service components of the school business administrator's education as the operation of schools becomes more complex.

4. Sound business practices must be observed in all school business activities. The articulation of these practices to cabinet members and the public is the responsibility of the school business administrator.

5. Ethical codes of conduct should be observed at all times. No appearance of impropriety can be tolerated.

Skills required by the school business administrator. In 1980 the Association of School Business Officials International (ASBO) sponsored research by C.W. McGuffey to identify the skills and competencies needed by school business administrators and to determine the relative importance of these skills. The skills, or task clusters, were ranked by practicing school business administrators. Two hundred and sixty-four competencies were

identified in 28 different task areas (McGuffey, 1980). McGuffey's task clusters, in order of importance, included:

High Importance

1. Financial planning and budgeting
2. Fiscal accounting and financial reporting
3. Cash management
4. Fiscal audits and reports
5. General management
6. Payroll management
7. Purchasing

Average Importance

8. School insurance and risk management
9. Debt service and capital fund management
10. Legal control
11. Office management
12. Educational resources management
13. School activity and student body funds
14. Personnel management
15. School plant maintenance
16. School property management
17. School plant operations
18. School community relations
19. Collective negotiations
20. Plant security and property protection
21. Data processing
22. School transportation services
23. School construction management
24. School food services
25. Staff development
26. Grantsmanship
27. Educational facilities planning

Low Importance

28. Warehousing and school supplies management

(Miles, 1986, pp. 18-19).

The five basic tasks assigned to Acting Managers in Cleveland in 1841 have grown to include the above mentioned 28 task clusters. Preparation programs will be severely taxed in an attempt to provide all the skills needed by the school business administrator. In-service and on the job training are the primary methods of learning these required skills in most school districts (Miles, 1986). Such a list of tasks is impressive and it continues to grow; in addition, the levels of sophistication, complexity, and accountability involved in each task are also increasing.

Levels of operation. The school business administrator typically operates on three levels: executive, managerial, and technical. At the executive level school business administrators should be able to

> develop and recommend policies, make decisions, conduct short and long-range planning, manage conflicts, solve problems, know current and future issues in finance and budgeting, understand the educational mission, know the business aspects of schools, relate well to people, and communicate well (Wagner, 1990, p. 26).

At a managerial level Wagner stated that school business administrators should be able to "manage cash, capital funds, grants, investments, payroll, bonds, special funds, property, insurance, construction, information systems, employees, personnel contracts, business service offices, and security and safety matters" (p. 26).

At a technical level Wagner recommended that school business administrators should

> understand school finance, school law, and contract law and should be able to supervise budget development and administration, forecasting, fiscal accounting, fiscal auditing, education facilities planning, data processing, financial planning, and support services (including facilities, maintenance and operations, purchasing and warehousing, food services, and transportation) (p. 26).

The task of administering this diverse list of duties necessarily involves their delegation to a variety of technical, professional, and non professional personnel by an executive officer trained in the administration of school business affairs. In The Nature of Managerial Work, Mintzberg (1973) stated that

> the way in which the manager works and the specific things he chooses to do have a profound impact on his organization. The more he understands about his job and himself, the more sensitive the manager will be to the needs of his organization and the better will be his performance (p. 175).

Efficiency and productivity in education begin with accountability in the areas of educational planning, educational policy making, and fiscal management; there is a correlation between quality education and the management of educational and financial resources. Individuals who direct and control the network of relationships and activities in educational institutions need to appreciate the profound effect they have on the operation of the school system.

Board expectations. In his article "The Secretary-Treasurer: What do Boards Expect?", Volk (1984) concluded that boards have high expectations of their secretary-treasurers. The secretary-treasurer is expected to be (a) a senior staff member, (b) a curator of archives, responsible for both the historical and record keeping of the board, who remains consistently familiar with all aspects of the board's financial history, (c) a financial watch dog responsible for providing the board with information about their financial position on a regular basis, (d) a public relations officer, (e) a sounding board called upon to voice an opinion and offer advice to the board, and (f) a purchasing expert (pp. 74-75).

> It isn't likely, or even supposed, that any one secretary can meet all of these expectations, but among many school boards in this province (Saskatchewan, Canada) there are some trustees who have a very demanding notion of the role the secretary should perform. . . . But, regardless of which expectations secretaries feel they can meet, the work of this group has a tremendous bearing upon the educational program in each jurisdiction. . . . The board relies on its secretary-treasurer to have an expert business touch! (Volk, 1984, p. 75).

Educational Finance

Educational finance concerns the distribution and use of dollars for the purpose of providing educational services and producing student achievement (Odden & Picus, 1992). Taxation is the primary topic in any discussion of school finance, and it is the responsibility of the school business administrator to organize and direct the flow of allocated tax dollars to achieve desired policy objectives.

Educational finance is concerned with the distribution of educational costs and benefits across various population groups. Costs of education are borne in the form of taxes, tuitions, and user fees; benefits of education are typically defined in terms of dollars spent or services delivered to students. School finance involves the equitable distribution of costs across socioeconomic classes and ways of passing revenues generated by taxpayers to schools and school districts. Governmental fiscal policies determine from whom revenues will be raised and on whom they will be spent; once this has been determined school business administration is responsible for managing expenditures to achieve desired educational objectives.

The chief function of school business administration is expenditure management which involves three phases: (a) planning, which includes budgeting or the financial plan for the future, (b) implementation, which consists

of accounting or the classifying, recording, and summarizing of financial transactions, and (c) evaluation, which involves auditing or the review of financial transactions to ensure their accuracy, completeness, legality, and comparability with generally accepted accounting principles (GAAP). Budgeting may be considered the primary function because it involves the initial decisions on which later phases of the cycle depend.

While business administration is concerned with the management of education expenditures and revenues, finance is concerned with their distribution. The effective administration of allocated and generated revenues requires knowledge of taxation issues and practices, particularly in the 1990s. After approximately 40 years of steady growth many schools are faced with economic decline forcing educational leaders to develop expertise not only in the efficient spending of money but the effective raising of it as well.

Politics of educational funding. There is no better example of conflicting values than in the area of educational funding. For policy makers, securing increased revenues in order to provide improved educational opportunities is of paramount importance; however, when examined as a policy issue this approach conflicts with society's broader agenda concerning equal educational opportunity.

With the Canadian economy in a state of uncertainty, public education finance researchers have noted the increasing demands placed on public education; however, this period of uncertainty has been accompanied by only marginal increases in governmental fiscal assistance. Wood (1990) stated:

> Accompanying the greater concern with improving the public schools is the political and fiscal necessity of protecting the public treasury and local property taxpayers through greater efficiency. The efficiency concept is often in the form of increasing revenues from those who directly utilize educational resources (p. 59).

School districts are being forced to justify their requests for funding through the use of taxpayer dollars since nearly all facets of the school system's operations are linked to finance related concerns. At the same time legislatures are struggling with the conflicts of equity and adequacy within current fiscal restraints.

Public school districts, faced with increasing demands and limited resources, have begun to engage in alternative fund raising activities. While at the district level this may seem a logical approach to increasing revenues, at a macro level it raises serious public policy questions (Wood, 1990). The public policy of equal educational opportunity and fiscal equity in educational funding may be threatened by school district attempts at fund raising activity. Those districts which do not have fiscal flexibility or local economic resources are inherently disadvantaged, and yet relatively poor schools would still be expected to compete on equal terms without regard to assets or resources. This could serve to perpetuate economic class differences within our society as the public policy of redistributing social benefits to society as a whole would not be met under such an arrangement. "By allowing justice for *individual* school districts a system of injustice [will be] created for *all* school districts" (Wood, 1990, p. 61).

Local district initiatives to generate miscellaneous revenues are typically in the areas of tuition, fees for various school activities and extracurricular programs, food sales, supplies, library fines, transportation, and equipment and facility rental fees. As a result of current educational reform many legislatures have imposed greater expectations on local school districts and often this contradicts various attempts to decrease the growth of local taxes.

Elements of taxation. In the past economic research has emphasized taxation more than the government's numerous spending functions and a major problem arising from this is fairness in taxation. Provinces have been determined in their search for additional revenues to support the education system. To increase tax revenues above those that would result naturally from increased economic activity the government would have to (a) increase the tax rates on those bases already being taxed, (b) expand the bases to include category items not already being taxed, or (c) add new tax bases (Webb, 1990). During economic recessions demands for some governmental services grow rapidly as revenue receipts decrease. When this is the case, balanced budgets require tax increases, service reductions in other areas of government, or both. Governmental bodies have increased taxation through increased tax rates and expanding tax bases as a method of generating additional revenues for education. Tax revenues are generated by applying predetermined tax rates to those bases available for taxation.

The past several years have witnessed tax increases in all of the commonly used tax bases, including consumption taxes (sales and excise taxes), income taxes, and wealth taxes (property, gift, and inheritance taxes), with a major expansion of the sales tax base being the goods and services tax (GST). The argument for the goods and services tax is that services are the largest and fastest growing sector of the Canadian economy. Sales taxes are a primary source of funds for legislatures in the process of enacting comprehensive educational reforms.

The importance of individual income and business taxes as sources of revenues has made them targets for governments seeking additional funds and they too have been instrumental in providing increased funding for education.

The excise taxes have also increased and their bases have been expanded. In particular, excise taxes on tobacco and alcohol are being targeted by provincial and federal governments in their search for additional revenues. It is without a doubt that governments will continue to aggressively and creatively seek additional sources of revenue for funding education.

Property taxation. Educational spending does not benefit everyone equally thereby putting education into the category of a semi collective good in the sense that education benefits everyone (collective) but not to the same degree (semi). Although much of the benefit is private, nearly all of the cost is borne by the government. Education is a sound investment for the individual and society but because individuals cannot always pay for the education they need and the education society requires of them, public financing through taxation plays a necessary and substantial role. More than any other fiscal institution the local property tax forms the basis of educational funding. In addition to providing the bulk of educational revenues, the property tax has influenced the ways in which funds are distributed to local school districts. For these reasons an understanding of property taxation is a necessary foundation to understanding school finance.

Traditionally the property tax has been more stable than most other taxes thereby assuring a steady flow of revenue, and for this reason the property tax is the only major tax highly suited to local governments, including school districts. The local property tax is distinguishable from other taxes in the following ways: (a) it has a competitive element in that different local jurisdictions are essentially competing with one another to provide the best possible public services, including schools, at the lowest possible cost and (b) the tax is highly visible as most bills come directly to the property owner, that is, it is not withheld from

salary or included in the cost of purchases (Jones, 1985). According to Jones (1985) property tax falls into one of three broad categories: (a) tangible real or land property, (b) tangible personal property, and (c) intangible personal property. Of these three categories of wealth, the most important is the tax on real property, defined as land, buildings, and improvements to land. Taxable property values are set by way of valuing real estate according to its true market value, or selling price.

Property taxes are assessed and collected by separate units of local government who do not typically involve school officials in setting the tax base of their districts. Once the tax base has been set school systems play a more direct role in the operation of local property taxation. School officials, either independently or working in concert with other local government officials, determine the amount of local school property tax revenues to be raised. The major constraint influencing school boards and school administrators in determining the amount of local property tax revenues to be raised each year is the requirements of local government for non school services which are also borne by the property tax base, for example, police, fire, transportation, and parks and recreation; however, the public school system is generally the most costly of local government services (Jones, 1985).

The school tax rate can be set by a formula once the school district's local property tax revenue requirements have been determined. The formula for setting the school tax rate is: $STR = \frac{LREV}{LAV}$

where STR = the school property tax rate in a given district in 19__.
LREV = local property tax revenue needed to operate the schools in 19__.
LAV = the local assessed valuation in that district in 19__.
(Jones, 1985, p. 79).

For example, if $4 million in local property tax revenues are needed to operate the school district in a given year and the district's total assessed value is $100 million, then the school tax rate would be $4 million divided by $100 million, or 4.0%. The school tax rate multiplied by the assessed value of a given parcel of property represents the amount of school tax that the owner of the property must pay in a year.

The Future of Educational Finance

School finance in the 1990s will be much more complicated than it has been in the past. At several levels school finance and educational programs and strategies will become increasingly interdependent with the financial focus shifting to the school level. An accountability system with respect to student performance and dollar inputs with incentives and sanctions driven by school outcomes may be another component of educational finance in the 1990s (Odden, 1992).

Educational finance is inextricably dependent on the future of the Canadian economy. Changes in demographic structures, slow economic growth, a move towards a service economy, and increasingly advanced technologies are likely to have long term effects on tax bases, demands for public services, and financial policies for schools. Some changes will reduce education's public financial bargaining leverage, for example: (a) an aging population means fewer households will be receiving direct educational benefits and (b) those households with children in school will be poorer and less well informed politically (McClure, 1986). A two tiered wage structure, comprised of the very wealthy and the very poor, may erode the middle class and its substantial tax base which has traditionally been the primary generator

of educational revenues. Without revenues generated by the middle class majority, quality educational programming could be diminished to levels which are inadequate to meet the increasing need for education by members of society (McClure, 1986).

The Professional Associations

The Association of School Business Officials International (ASBO).

On May 15, 1910 Elmer E. Brown, Commissioner of Education, invited seven men to his office to discuss the standardization of school accounting and reporting procedures. These seven men would become the founding members of the Association of School Business Officials International (ASBO). With the formation of a professional association school business administration started to become an influential and positive force in North American education (Hill, 1982). Dierdorff (1988) stated that the single purpose of the association at this time was "the standardization of fiscal, physical and educational data of school systems for presentation in the form of public reports" (p. 14). The objectives and areas of activity increased as the association grew in number and influence. By 1917 the association was involved in studying virtually every aspect of school administration with the possible exceptions of curriculum and teacher recruitment (Moyer, 1985). This increased scope in the association's interests prompted appropriate changes to be made to the objectives outlined in the association's constitutions and bylaws.

In 1985 ASBO International celebrated its 75th anniversary and stated that its mission was

> to promote excellence in education by serving as the primary resource for excellence in school business management through: [a] professional development and recognition, [b] research, continuing education and publications, and [c] representation and cooperation with other members of the educational community (Moyer, 1985, p. 4).

The Association of School Business Officials of Alberta (ASBOA). Prior to Confederation in 1905 numerous urban and rural school districts existed, each one having an elected board and secretary-treasurer. The urban districts were determined by the size of the city or town, and rural districts were primarily 'four by fours', or 16 square miles in size. A rapidly increasing rural population resulted in the formation of many rural districts and by 1913 there were nearly 3,000 'districts', each one having its own secretary-treasurer. No consideration to forming an association for these secretary-treasurers was entertained at the time.

In 1935 the Social Credit Government amalgamated the small rural school districts into approximately 150 larger units, or school divisions. Each division consisted of 50 to 70 rural districts and was under the control of a divisional school board. Each board was to employ a chief executive officer called a 'secretary-treasurer'.

In 1939 an informal group called the Alberta Divisional Secretaries' Association was formed and hence began a period of organization for school business officials. By 1944-1945 secretary-treasurers were becoming recognized for having specialized knowledge with respect to certain facets of school operations and many boards had started to delegate a great deal of authority to the position.

In 1950 *The County Act* was passed thereby forming county governments which resulted in two governing bodies, one concerned with county business

and one concerned with school board business. Under the county system the superintendent is appointed by the school board and the county appoints a secretary-treasurer who is usually a senior local administrative official responsible to both the municipality and the school board. This is in contrast to consolidated school districts and divisions where the school board must appoint a superintendent and secretary-treasurer whose duties are outlined in *The School Act*.

In 1963 the association changed its name to the Association of School Business Officials of Alberta (ASBOA) and revised its bylaws to include more than just secretary-treasurers; in 1975 ASBOA became associated with ASBO International. In 1988 the association ratified its Statement of Purpose to introduce the concept of professionalism:

> The Association of School Business Officials of Alberta is an autonomous, non profit, professional organization composed of business officials serving the needs of education throughout the Province. The Association is dedicated to improving the quality of school business management and the status, competency, leadership qualities, and ethical standards of school business officials at all levels (Grant, Lloyd & Charles, 1990, p. 62).

The school business official, with major responsibilities in the areas of finance and administration, will continue to play an important role with socioeconomic change being the driving force in the specialization of this executive function and its professional association (Grant, Lloyd & Charles, 1990).

Summary

Presented in this chapter is a sample of the literature as it pertains to the central concepts of the study, with a view to describing the position and function of school district secretary-treasurers. The review of the literature is summarized as follows.

First, an overview of who the secretary-treasurer is, what the position entails, and the challenges currently faced are included in the introduction.

Second, legislation as it relates to the position of secretary-treasurer is presented.

Third, literature on the topic of school business administration is reviewed with particular attention being given to (a) socioeconomic changes and trends, (b) evolution of the profession, (c) the administrative organization within which secretary-treasurers function, (d) basic principles of school business administration, (e) skills required by school business administrators, (f) the levels on which secretary-treasurers must operate, and (g) board expectations for the secretary-treasurer.

Fourth, literature as it relates to educational finance is presented with the following subtopics being addressed: (a) politics of educational funding, (b) elements of taxation, (c) property taxation, and (d) the future of educational finance.

Last, a history and overview of the secretary-treasurers' professional associations are provided.

Although some research findings were described, it has been concluded that most of the literature on school business administration is not research but rather consists of reports on current practices, conventional wisdom of practitioners, and admonitions of experts, with limited analysis. The area of

school business administration has not yet been developed as an area of academic study because it has not been recognized as a profession requiring specialized training utilizing an identifiable body of knowledge. However, private sector planning and management procedures could conceivably be adapted by education without compromising or interfering in its instructional programming and desired policy objectives.

Chapter 3

Research Design and Methodology

This chapter is divided into four main sections. The first section outlines the research design used in the study. The second section addresses the research methodology employed in conducting the study. The development and administration of the instrument used in the collection of data is described in the third section. The fourth section discusses the analysis and presentation of data.

Research Design

The purpose of the study was to identify a composite profile of school district and school division secretary-treasurers in the Province of Alberta and to delineate their perceived real and ideal position functions. The study is a descriptive analysis and exploration of the individuals and the functions which constitute the position of secretary-treasurer.

It was decided that the focus of the study would be on the perceptions of practicing secretary-treasurers with respect to the position they currently occupy. The survey strategy was selected for this study to obtain information on frequency of responses, perceptions, and attitudes in an attempt to identify a profile of the secretary-treasurer and a description of the position he or she occupies.

Individuals occupying the position of secretary-treasurer require complex and diverse knowledge and skills in order to perform their roles effectively. Job performance requirements for the secretary-treasurer vary according to the size, geographical location, and needs and expectations of the school board and/or school district for whom they are employed.

Major considerations in the research design included (a) the development and administration of an accurate and appropriate survey instrument by which the required data could be collected, (b) the selection of secretary-treasurers to be involved in the pilot testing of the survey instrument, and (c) the selection of technique and format for the analysis and presentation of the data.

A historical component is included in the study to provide a background and context for interpretation of the collected data on the position of secretary-treasurer. According to Borg and Gall (1989):

> historical research [is] the systematic search for facts relating to questions about the past, and the interpretation of these facts. By studying the past, the [researcher] hopes to achieve a better understanding of present institutions, practices, and issues in education (p. 806).

The sample. All practicing secretary-treasurers from school districts and school divisions in the Province of Alberta were included in the population from which a sample of 50 subjects were randomly selected to be surveyed using a table of random numbers. The selected individuals were asked to complete the questionnaire items via a letter describing the nature and purpose of the study.

Instrumentation. The research instrument used in this study consisted of a survey instrument entitled "School District/Division Secretary-Treasurers: A Descriptive Survey." The questionnaire items were developed based on the position and function description provided by Hrynyk (1962), an extensive literature and document review, and a pilot study.

Research Methodology

Procedures identified as necessary for completing the study included: (a) identification of the research population, (b) obtaining permission to conduct the research, (c) development and validation of the research instrument, (d) data collection, (e) data analysis, and (f) presentation of the research findings.

The research study was conducted according to the following procedures:

1. The Ethics Review Committee of the Department of Educational Administration at the University of Alberta approved the study. Verbal permission to conduct the study was obtained from Mr. John Bowes, President of ASBOA and Ms. Susan Lang, Executive Director of ASBOA.

A covering letter outlining the purpose, nature, and significance of the study accompanied each survey questionnaire. By completing and returning the instrument participants indicated their consent; those who did not wish to participate in the study were asked to return the questionnaire unanswered.

2. Research-population identification was done by obtaining a list of names of all secretary-treasurers in Alberta compiled by the Student Evaluation and Records Branch/Finance and Support Services Branch of Alberta Education dated January 1993.

3. Data were collected through a survey strategy using a mailed questionnaire.

4. The analysis and description of data generated in this study involved the use of descriptive statistics, content analysis, and descriptive historical analysis.

Development and Administration of the Instrument

Data analyzed in this study were collected by means of a questionnaire containing 21 closed and 21 open ended questions relating to the following topic areas: (a) background information, (b) position information, (c) authority, (d) district/division information, (e) professional association, and (f) miscellaneous information. Regarding questionnaire items, Winter (1989) stated that they may include an open format where respondents are asked to give their ideas in response to general questions and used when the work is to *explore* a situation in order to expand a range of possible interpretations. When the purpose is to *check* an interpretation or choose between interpretations, a closed format may be used, requiring the respondent to indicate one or more predetermined responses or to arrange them in a rank order.

The following steps were used to develop the list of questionnaire items:

1. With his permission, Hrynyk's (1962) study of secretary-treasurers was used to develop an initial questionnaire. This initial list of survey questions was revised by the researcher based on an extensive literature and document review to reflect the current context within which the study was to be conducted.

2. The pilot study. The questionnaire items were pilot tested to obtain an indication of the reliability and validity of the questions contained in each of the six topic areas. The purpose of the pilot study was to (a) determine whether the

instrument was accurate, appropriate, relevant, and comprehensive enough for respondents to answer without assistance and (b) identify items which did not adequately reflect the purposes of the study.

A revised list of survey questions was subjected to critical evaluation by two practicing secretary-treasurers whose comments were incorporated into the questionnaire. They suggested additional questions to be included and identified a few items which were ambiguous and needed to be reconstructed. No major changes were made to the questionnaire. Revisions were made following the above consultations and the revised instrument was subjected to a final evaluation by one of the secretary-treasurers in the pilot study.

3. The researcher finalized the survey instrument based on the results of the pilot study.

4. The questionnaire was reviewed and approved for distribution to secretary-treasurers in Alberta by Ms. Susan Lang, Executive Director of ASBOA.

Administration of the Instrument. During the first week of July 1993 a final version of the survey instrument, together with a covering letter, was sent to the randomly selected secretary-treasurers, including the two who participated in the pilot study, through ASBOA's regular mailing. A postage paid, self addressed envelope was provided to respondents to facilitate the return of questionnaires.

The survey instruments were coded by the researcher prior to being mailed for the purposes of identification and follow up procedures. The researcher explained in the covering letter that the reference number in the bottom right hand corner of each page was for data analysis purposes and that the list of names and reference numbers would be seen by the researcher only

and destroyed upon research completion. The covering letter and questionnaire are included in Appendices A and B, respectively.

Respondents were instructed to return the questionnaires directly to the researcher on an individual basis. During the third week of August 1993 a second copy of the questionnaire, together with a follow up letter, was sent to those subjects who had not returned the questionnaire asking them to consider doing so. A postage paid, self addressed envelope was again provided to respondents to facilitate the return of questionnaires. The follow up letter is included in Appendix C.

Reliability of the instrument. Bell (1987) defined reliability as "the extent to which a test or procedure produces similar results under constant conditions on all occasions" (pp. 50-51). Because of time and resource constraints the test-retest approach as a method of increasing reliability was not applied in the study. However, the similarity of results obtained from the analysis of data generated by the pilot study and the research study suggests consistency or stability of the survey instrument thereby indicating that the questionnaire developed was appropriate for collecting the required data.

Validity of the instrument. Borg and Gall (1989) define validity as "the degree to which a test measures what it purports to measure" (p. 250). Bell (1987) stated that validity "tells us whether an item measures or describes what it is supposed to measure or describe" (p. 51). Specifically, content validity "is the degree to which the sample of test items represents the content that the test is designed to measure" (Borg & Gall, 1989, p. 250); face validity "is concerned with the degree to which a test *appears* to measure what it purports to measure" (Borg & Gall, 1989, p. 256).

During the process of developing the questionnaire consultations with several knowledgeable individuals regarding the purpose and context of the study produced suggestions which were incorporated by the researcher to improve the validity of the questionnaire items. In addition, ideas from a review of the literature and pertinent documents and the opinions of the individuals involved in the pilot study were used to construct survey questions encompassing all aspects of the study.

Analysis and Presentation of Data

Methods used to analyze and present data. Descriptive statistics "enable the researcher to use one or two numbers. . .to represent all of the individual scores of subjects in the sample" (Borg & Gall, 1989, p. 336). The mean, median, mode, and standard deviation, or the measures of central tendency are the "main descriptive statistics [and] they are used to indicate the average score and the variability of scores for the sample" (Borg & Gall, 1989, p. 336). Descriptive studies are primarily concerned with finding out 'what is' and survey methods are frequently employed to collect descriptive data. The data were analyzed using measures of central tendency and measures of variability and were presented using frequency distributions in a tabular or narrative format.

Content analysis

> Content analysis is a research technique for the objective, systematic, and quantitative description of the manifest content of communication. . .Recent content analysis studies consider not only content frequencies but also the interrelationships among several content variables, or the relationship between content variables and other research variables (Borg & Gall, 1989, pp. 519, 521).

The raw material for the researcher employing the content analysis technique is usually in the form of written materials and often involves frequency counts of objective variables thereby producing absolute frequencies. Descriptive statistics are used to compare the occurrences of different events.

Regarding descriptive historical analysis, Borg and Gall (1989) stated that "historical research in education differs from other types of educational research in that the historian *discovers* data through a search of historical sources such as diaries, official documents, and relics" (p. 807). They concluded that "the founding of our educational institutions was predicated on values and a view of society, the study of which can inform the way in which we view and judge these institutions as they exist today" (p. 808).

With respect to data collected pertaining to the historical description and analysis portion of the study, content analysis of relevant documents was employed to enable the researcher to interpret the sequence of events in the evolution of the position of secretary-treasurer. This data is summarized and presented chronologically in a descriptive narrative format.

Summary

Discussed in this chapter were the design of the study, the methodology applied, and the methods used to analyze and present the data. The main aspects of the research design included the establishment of procedures to be applied in order to conduct the research and the development of the instrument to be used to collect the necessary data.

Since the purpose of the study was to identify a composite profile of school district and school division secretary-treasurers in the Province of Alberta and to delineate their perceived real and ideal role functions, it seemed appropriate to focus on practicing secretary-treasurers to provide a descriptive analysis and exploration of the individuals and roles which constitute the position of secretary-treasurer.

The target population was dispersed throughout the province thereby making a mailed questionnaire appear to be the most feasible instrument for data collection. A description of the development and administration of the instrument, the pilot study, and the reliability and validity of the instrument were also discussed.

Chapter 4

Analysis and Presentation of Data

Introduction

Included in this chapter are an analysis and presentation of the data generated using a survey strategy of secretary-treasurers in the Province of Alberta. The chapter is divided into six sections as follows: (a) demographic data, (b) position data, (c) position authority data, (d) professional association data, (e) miscellaneous information, and (f) summary. Collected data were analyzed using descriptive statistics and content analysis and are presented as frequency distributions in a tabular and narrative format. All percentages have been rounded to one decimal place.

The returns. The rate of response, as shown in **Table 1**, was 84.0%.

Table 1

Survey Response Rates

Possible responses	Actual responses	Percentage of responses
50	42	84.0

According to Borg and Gall (1989), "[the] major problem in doing a questionnaire survey is to get a sufficient percentage of responses to use as a basis for drawing general conclusions" (p. 436). In a study of response rates taken from studies recording response rates for initial mailings and different

numbers of follow ups, the average response for the initial mailing was 48.1%; one follow up procedure increased the response rate to 68.0% (Borg & Gall, 1989, p. 441). While the mail survey is a feasible strategy for collecting data from large geographically dispersed samples, some researchers have expressed concern about its methodological validity based on the grounds of deficient response rates. Allen (1974) concluded that, in general, the researcher can expect to receive approximately 30.0% to 40.0% of mailed questionnaires. Kelinger (1973) stated that returns of less than 40.0% to 50.0% are common and higher percentages are rare; at best, researchers must be content with returns as low as 50.0% to 60.0% (cited in Msolla, 1993). Regarding return rates obtained in this study, the initial response rate was 66.0%; one follow up procedure increased the number of returned questionnaires to 84.0%. The total number of usable questionnaires was 36 out of 50, hence a response rate of 72.0% in this study may be accepted as very good.

Of the 50 questionnaires mailed, **table 2** shows the number and percent of returns which were usable and non usable.

Table 2

Returned Questionnaires

Type	Frequency	Percent
Usable questionnaires	36	72.0
Non usable questionnaires	6	12.0
Total	42	84.0

All of the answered questionnaires were included in the analysis of data. The researcher noted that respondents took great care in answering the

questionnaire items. Several secretary-treasurers indicated interest in the study by making additional notes in the margins of the survey instrument. All comments and enclosures were read and noted.

Demographic Data

Table 3 shows the distribution of secretary-treasurers according to age.

Table 3

Age Distribution of Respondents

Years	Frequency	Percent
< 30	1	2.7
30 - 39	13	36.1
40 - 49	15	41.6
50 - 59	6	16.6
> 60	1	2.7
Total	36	

The majority of secretary-treasurers (77.7%) reported being between the ages of 30 to 49, with the modal age group (41.6%) being 40 to 49 years of age.

Table 4 indicates respondents' length of service as secretary-treasurer.

Table 4

Years as Secretary-Treasurer

Years	Frequency	Percent
< 3	8	22.8
3 - 5	9	25.7
6 - 10	5	14.2
> 10	13	37.1
Total	35	

Thirteen (37.1%) of the responding secretary-treasurers have been in the position for more than 10 years. A combined total of 48.5% (17) of the respondents have been in the position for five years or less.

Table 5 indicates the highest level of formal education successfully completed by respondents. While this questionnaire item asked secretary-treasurers to indicate the number of years of education completed at each level and the award conferred, only the highest level of education attained is presented for the purposes of the study.

Table 5

Highest Level of Education Completed

Highest Level	Frequency	Percent
High school	7	19.4
College	8	22.2
Formal accounting	13	36.1
Undergraduate degree	8	22.2
Graduate degree	3	8.3
Other	1	2.7

Total number of respondents = 36

Note. Percentages shown are not additive because categories are not exclusive.

Formal accounting training constituted 36.1% (13) of the secretary-treasurers' highest level of formal education completed. College coursework or certification and undergraduate university degrees were each obtained by 22.2% (8) of the respondents; the respondent in the 'Other' category was a Registered Nurse.

The primary type of formal education and training by secretary-treasurers appeared to be in the areas of business and administration. Six secretary-treasurers (16.6%) indicated having taken or completed additional coursework in Local Government Studies; one respondent had received training through the Life Underwriters Association of Canada.

Table 6 shows the types of university degrees conferred to 11 of the secretary-treasurers.

Table 6

University Degree Conferred

Degree	Frequency	Percent
Bachelors degree (not indicated)	2	18.1
B.A. (Economics)	1	9.0
B.A. (Psychology)	1	9.0
B.Comm.	3	27.2
B.Sc. (major not indicated)	2	18.1
B.Sc. (Mathematics)	2	18.1
M.B.A.	3	27.2

Total number of respondents = 11

Note. Percentages shown are not additive because categories are not exclusive.

Three (27.2%) secretary-treasurers earned a Bachelor of Commerce degree and another three (27.2%) received a Masters in Business Administration.

Table 7 presents a description of respondents' work experience during the 10 years prior to their appointment as secretary-treasurer.

Table 7

Previous Work Experience

Field	Frequency	Percent
Accounting/finance	22	61.1
Administration - business	8	22.2
Administration - education	6	16.6
Administration - government	5	13.8
Assistant secretary-treasurer	9	25.0
Instructor	2	5.5
Non-administration/business	8	22.2
Secretary	2	5.5
Secretary-treasurer	3	8.3

Total number of respondents = 36

Note. Percentages shown are not additive because categories are not exclusive.

The majority of respondents' experience (61.1%) was in the areas of accounting or finance prior to their current appointment as secretary-treasurer. One-third of the respondents already had experience as either a secretary-treasurer or assistant secretary-treasurer.

Table 8 indicates which work experience respondents felt best prepared them for their duties and responsibilities as secretary-treasurer.

Table 8

Most Valuable Work Experience

Field	Frequency	Percent
Accounting/finance	17	47.2
Administration - business	6	16.6
Administration - education	3	8.3
Administration - government	4	11.1
Assistant secretary-treasurer	7	19.4
Non-administration/business	1	2.7
Secretary	1	2.7
Secretary-treasurer	3	8.3
None	3	8.3

Total number of respondents = 36

Note. Percentages shown are not additive because categories are not exclusive.

Nearly one-half (47.2%) of the respondents felt that work experience in the areas of accounting or finance best prepared them for their role as secretary-treasurer; more than one-quarter (27.7%) felt that experience as secretary-treasurer or assistant secretary-treasurer best prepared them for their present position.

Table 9 shows respondents' reasons for deciding to become a secretary-treasurer.

Table 9

Reason for Choosing Career

Reason	Frequency	Percent
Career advancement/challenge	17	48.5
Interest in position	8	22.8
Opportunity presented itself	10	28.5
Total	35	

Seventeen (48.5%) respondents cited career advancement and challenge as the reason for pursuing a career as secretary-treasurer.

Table 10 presents data on the education or training respondents have completed since being appointed secretary-treasurer.

Table 10

Training Completed Since Appointment

Type	Frequency	Percent
Accounting designation	1	3.0
College certificate/diploma	8	24.2
Faculty of Extension/Local Govt. Studies	15	45.4
Workshops/seminars	19	57.5
None	2	6.0

Total number of respondents = 33

Note. Percentages shown are not additive because categories are not exclusive.

A majority of respondents (57.5%) have attended workshops and seminars as part of their professional development program; nearly one-half (45.4%) have taken or completed coursework through the Faculty of Extension at the University of Alberta, primarily in Local Government Studies.

Table 11 indicates which education or training secretary-treasurers felt has been most relevant to their position.

Table 11

Most Relevant Training

Training	Frequency	Percent
Business administration coursework	6	20.0
Faculty of Extension/Local Govt. Studies	9	30.0
Formal accounting	11	36.6
On the job experience	2	6.6
University degree	1	3.3
Workshops/seminars	7	23.3

Total number of respondents = 30

Note. Percentages shown are not additive because categories are not exclusive.

Eleven respondents (36.6%) considered formal accounting training to be most relevant to their position as secretary-treasurer; nine (30.0%) felt that coursework through the Faculty of Extension, in particular Local Government Studies, was most relevant to their jobs.

Only nine respondents felt that they had received training that was not relevant to their position. Surprisingly, two subjects felt that coursework in Local Government Studies was least relevant and two considered job related conferences, workshops, and seminars to be least relevant.

Table 12 shows the number of respondent secretary-treasurers according to school district size.

Table 12

Respondents According to District Size

Size (students)	Frequency	Percent
< 500	11	31.4
500 - 999	7	20.0
1,000 - 1,999	6	17.1
2,000 - 2,999	5	14.3
3,000 - 3,999	2	5.7
4,000 - 4,999	1	2.9
> 5,000	3	8.6
Total	35	

The school districts surveyed in the study represented all jurisdiction sizes and ranged in size from a total of 21 students to more than 30,000 students. Eleven (31.4%) of the districts were small with fewer than 500 students and three (8.6%) were large with more than 5,000 students.

Table 13 provides the average total student enrollment in respondent school districts.

Table 13

Average Enrollment According to District Size

Size (students)	Average enrollment
< 500	293
500 -999	662
1,000 - 1,999	1,411
2,000 - 2,999	2,407
3,000 - 3,999	3,344
4,000 - 4,999	4,865
> 5,000	14,259

Total number of respondents = 35

Table 14 shows the average budgeted district operating expenditure according to school district size.

Table 14

Average Budget According to District Size

Size (students)	Average budget ($)
< 500	1,490,509
500 - 999	3,922,197
1,000 - 1,999	8,259,771
2,000 - 2,999	12,713,982
3,000 - 3,999	19,947,647
4,000 - 4,999	28,400,000
> 5,000	74,764,182

Total number of respondents = 35

Note. Operating expenditure is defined as all projected budget expenditures less new building construction, debt retirement, and debt service.

Table 15 presents the numbers and grade levels of schools in the jurisdictions in which respondent secretary-treasurers were employed.

Table 15

Types of Schools According to District Size

Size (students)	K-6	K-9	K-12	7-9	7-12	10-12	Other
< 500	2	6	4	1			
500 - 999	5	2	3	1	4	1	2
1,000 - 1,999	9	6	4	2	4		
2,000 - 2,999	22	11	1	7	3	5	3
3,000 - 3,999	6	6	2	1	1	2	
4,000 - 4,999			1				
> 5,000	45	2		7		7	26
Total	89	33	15	19	12	15	31

Total number of respondents = 36

Note. All schools reported by respondents have been collapsed into the following grade levels: (a) elementary (K - 6), (b) elementary and junior high (K - 9), (c) all grades (K - 12), (d) junior high (7 - 9), (e) junior and senior high (7 - 12), (f) senior high (10 - 12), and (g) 'Other' (e.g. Hutterite colonies and those not specified).

Position Data

Table 16 presents the data pertaining to how secretary-treasurers learned of the position they occupied at the time of the study.

Table 16

How Respondents Learned of Vacancy

Source	Frequency	Percent
Advertisement	26	74.2
Board official	2	5.7
Networking/contacts	4	11.4
Previous secretary-treasurer	3	8.5
Total	35	

Three-quarters (74.2%) of the respondents learned about the vacant secretary-treasurer position through advertisement.

Eleven respondents (31.4%) were invited to apply for the position of secretary-treasurer and 68.6% (24) were not. **Table 17** shows by whom the invitation to apply was extended.

Table 17

Individual By Whom Invitation to Apply Was Extended

Position	Frequency	Percent
Previous secretary-treasurer	1	9.0
Superintendent	5	45.4
Trustee	5	45.4
Total	11	

Ten of the 11 (90.8%) secretary-treasurers were invited to apply for the position by either the superintendent (45.4%) or a trustee (45.4%).

Table 18 presents the distribution of respondents according to qualifications required for the position of secretary-treasurer at the time of their application.

Table 18

Required Qualifications

Qualifications	Frequency	Percent
Accounting designation	4	12.1
Accounting/finance knowledge	26	78.7
Business experience	5	15.1
Educational administration experience	4	12.1
Management experience	8	24.2
University degree	2	6.0
Other	25	75.7

Total number of respondents = 33

Note. Percentages shown are not additive because categories are not exclusive.

Knowledge in accounting or finance was a required qualification for 78.7% (26) of the secretary-treasurers. Qualifications listed in the 'Other' category included: (a) interpersonal skills (27.2%), (b) knowledge of school systems (27.2%), (c) integrity (9.0%), (d) knowledge of computer systems (9.0%), and (e) supervisory experience (3.0%).

Seventeen (47.2%) of the secretary-treasurers were residents of the school district at the time of their appointment and 19 (52.8%) were not.

Table 19 shows how respondents ranked factors they considered to be instrumental in their appointment as secretary-treasurer.

Table 19

Factors Instrumental in Appointment

Factor	Mean Rank
Business experience	1.63
Educational administration experience	2.00
Formal education	2.29
Other	2.71
Reputation in the community	2.78
Teaching experience	4.50

Total number of respondents = 36

Respondents ranked business experience as being the factor most instrumental in their appointment; the remaining factors were closely ranked except for 'Teaching experience' which placed a distant last.

Twenty-nine (82.8%) secretary-treasurers said that their duties and responsibilities were discussed with them when they accepted the position; six (17.2%) said they were not. **Table 20** indicates which district official discussed this matter with respondents.

Table 20

Official With Whom Position Was Discussed

Official	Frequency	Percent
Board member	14	48.2
Previous secretary-treasurer	5	17.2
Interview panel	1	3.4
Superintendent	19	65.5

Total number of respondents = 29

Note. Percentages shown are not additive because categories are not exclusive.

Nineteen (65.5%) of the secretary-treasurers reported that it was the superintendent who discussed their duties and responsibilities with them; 14 (48.2%) indicated that a board member had also discussed the matter with them.

Table 21 shows which duties and responsibilities were discussed with secretary-treasurers when they accepted the position.

Table 21

Duties and Responsibilities Discussed

Area	Frequency	Percent
Accounting	22	75.8
Administration/finance	27	93.1
Board responsibilities	20	68.9
Building/property maintenance	11	37.9
Budgeting	18	62.0
Computer systems management	2	6.8
Negotiations	3	10.3
Personnel/supervision	15	51.7
Public relations	2	6.8
Transportation	14	48.2

Total number of respondents = 29

Note. Percentages shown are not additive because categories are not exclusive.

Administration or finance were areas of responsibility outlined for 93.1% (27) of the secretary-treasurers, followed by accounting (75.8%), board responsibilities (68.9%), budgeting (62.0%), and personnel/supervision (51.7%).

Sixteen (55.1%) of the secretary-treasurers said, "yes", the duties and responsibilities outlined for them were an accurate description of what the position involved; 13 (44.9%) said that it was not an accurate description. All 13 respondents who answered "no" stated that they have much more responsibility than was initially indicated because the position has evolved and become more complex and diverse.

Table 22 shows the distribution of secretary-treasurers according to annual salary.

Table 22

Salary Distribution

Annual salary	Frequency	Percent
< $40,000	12	33.3
$40,000 - 54,999	6	16.6
$55,000 - 69,999	10	27.7
$70,000 - 84,999	6	16.6
> $85,000	2	5.5
Total	36	

One-third (12) of the respondents reported an annual salary of less than $40,000; four of these secretary-treasurers were 1/2 F.T.E. and two were 2/3 F.T.E. Ten (27.7%) secretary-treasurers reported an annual salary of $55,000 to $69,999.

Table 23 indicates how secretary-treasurers' salaries were determined.

Table 23

How Salary Was Determined

Method	Frequency	Percent
Negotiated with board	27	75.0
Set by board	8	22.2
Other	1	2.7
Total	36	

Seventy-five percent (27) of the secretary-treasurers stated that their salaries were negotiated with the board. The respondent in the 'Other' category stated that their salary was negotiated with the superintendent.

The average number of hours worked per week by secretary-treasurers are presented in **Table 24**.

Table 24

Average Hours Worked Per Week

Position classification	Frequency	Hours
F.T.E.	30	47.2
2/3 F.T.E.	2	28.0
1/2 F.T.E.	4	19.6
Total	36	

Full-time secretary-treasurers reported that they work an average of 47.2 hours per week; 2/3 F.T.E. and 1/2 F.T.E. secretary-treasurers reportedly work an average of 28.0 and 19.6 hours per week, respectively.

Table 25 indicates the average number of hours per month secretary-treasurers spend on various activities.

Table 25

Average Hours Per Month Per Activity

Activity	Hours
Board meetings	9.2
Committee meetings	8.3
In-office administration	100.1
Meeting with public/community representatives	7.3
Outside-office administration	14.1
Other	9.2

Total number of respondents = 35

Secretary-treasurers spend an average of 100.1 hours per month on in-office administration, 14.1 hours per month on outside-office administration, 24.8 hours per month in meetings, and 9.2 hours per month doing 'Other' activities.

The number of support staff supervised both directly and indirectly by secretary-treasurers ranged from zero to 170, with an average of 18.4. Thirty-five respondents answered this questionnaire item.

Secretary-treasurers ranked, in order of importance, those areas for which they were responsible. The data are presented in **Table 26**.

Table 26

Areas of Responsibility (in order of importance)

Area	Mean Rank
Financial planning & budgeting	1.86
Fiscal accounting & financial reporting	2.38
Maintaining board minutes/records	5.45
Payroll	6.05
Board-related responsibilities	6.54
Negotiations	7.41
Cash flow & investments	7.54
Debt service & capital fund management	7.81
School facilities planning/construction	8.63
Contracts management	9.10
Planning and evaluation	9.11
Auditing	9.12
Monitoring transportation services	9.35
Insurance	9.36
Assessments & taxation	10.00
Computer systems management	10.03
Monitoring facilities maintenance	10.26
Central purchasing	10.40
Statistical analysis & reporting	10.66
Policy development	10.81
Information & communications	10.96
Cost analysis of programs & staffing	11.44
Preparing & administering bylaws	12.00
Maintaining centralized filing system	12.64
Real estate management	12.95
Fees assessment	13.24
Monitoring food service operations	13.30
Inventory control	14.14

Total number of respondents = 36

The areas of responsibility which were clearly ranked as being the most important were (a) financial planning and budgeting, with a mean rank of 1.86

and (b) fiscal accounting and financial reporting, with a mean rank of 2.38. This remains unchanged since McGuffey's (1980) study.

Areas of responsibility which consumed the majority of secretary-treasurers' time are shown in **Table 27**.

Table 27

Responsibilities Which Consumed Majority of Time

Area	Frequency	Percent
Accounting and financial reporting	26	74.2
Board-related responsibilities	17	48.5
Financial planning and budgeting	32	91.4
Maintaining board minutes/records	14	40.0
Negotiations	12	34.2
Payroll	11	31.4

Total number of respondents = 35

Note. Percentages shown are not additive because categories are not exclusive.

This questionnaire item asked secretary-treasurers to identify the five areas which they thought consumed the majority of their time; however, because 'Payroll' placed very closely in sixth place it has been included in the presentation of data. Financial planning and budgeting were reported by 91.4% (32) of the secretary-treasurers as being their most time consuming responsibilities; accounting and financial reporting were reported by 74.2% (26) as being most time consuming.

Table 28 indicates what aspects or areas of the position secretary-treasurers found most challenging.

Table 28

Most Challenging Aspects of Position

Area	Frequency	Percent
Accounting/budgeting	10	27.7
Acting as intermediary	1	2.7
All aspects of position	3	8.3
Change/daily operations	4	11.1
Computer systems management	1	2.7
Continued professional development	1	2.7
Dealing with public	2	5.5
Financial issues	6	16.6
Learning the position	1	2.7
Negotiations	6	16.6
Personnel issues	4	11.1
Policy and planning	3	8.3
"Politics"	4	11.1
Prioritization of workload	2	5.5
Taxation	1	2.7
Time management	2	5.5
Total number of respondents = 36		

Note. Percentages shown are not additive because categories are not exclusive.

More than one-quarter (27.7%) of the secretary-treasurers considered accounting or budgeting to be the most challenging aspects of their position; 16.6% thought dealing with the public and negotiations were most challenging.

Table 29 shows what aspects or areas of the position secretary-treasurers considered personally satisfying.

Table 29

Most Satisfying Aspects of Position

Area	Frequency	Percent
Accounting/budgeting	12	35.2
All aspects of position	2	5.8
Attaining goals	5	14.7
Change	1	2.9
Computer systems management	1	2.9
"Doing my best"	2	5.8
Good working relationships	9	26.4
Negotiations	1	2.9
Opportunity to increase quality of student education/achievement	4	11.7
Performance recognition	2	5.8

Total number of responses = 34

Note. Percentages shown are not additive because categories are not exclusive.

Slightly more than one-third (35.2%) of the respondents considered accounting or budgeting to be the most personally satisfying aspects of their jobs; 26.4% (9) considered good working relationships to be personally satisfying.

Table 30 indicates what aspects or areas of the position secretary-treasurers considered most frustrating.

Table 30

Most Frustrating Aspects of Position

Area	Frequency	Percent
Accounting/budgeting	2	6.4
Change	1	3.2
Computer systems management	1	3.2
Dealing with public	2	6.4
Dealing with "unprofessional" individuals	1	3.2
Educational finance and funding issues	1	3.2
Excessive paperwork	1	3.2
Lack of communication	1	3.2
Lack of recognition	1	3.2
Negotiations	5	16.1
"Non-productive, time-consuming meetings"	1	3.2
Personnel issues	6	19.3
"Politics"	8	25.8
"Questionnaires"	1	3.2
Time management	1	3.2
Transportation	2	6.4

Total number of respondents = 31

Note. Percentages shown are not additive because categories are not exclusive.

More than one-quarter (25.8%) of the secretary-treasurers considered the "politics" associated with the position to be most frustrating. Personnel issues and negotiations accounted for 19.3% and 16.1% of the respondents' job frustrations, respectively.

When asked if they thought minimum qualifications should be established for the certification of secretary-treasurers, 67.6% (23) of the respondents said "yes" and 32.4% (11) said "no". The reasons given in support of establishing minimum qualifications included: (a) to increase professionalism and credibility of the position, (b) the complexity of the position requires minimum qualifications, (c) a good understanding of total school system operations is essential, (d) minimum qualifications are necessary in order to play an effective role in increasing the quality of education, and (e) public funds need to be managed by quality people.

Respondents who indicated they did not think minimum qualifications should be established provided the following reasons: (a) qualifications of the secretary-treasurer should depend on the needs and size of the school board and school district and (b) experience and interpersonal skills are more important. One respondent commented, "Who has the expertise and knowledge to decide? There are too many (useless) regulations already!"

When asked what the minimum qualifications should be, secretary-treasurers made the suggestions shown in **Table 31**.

Table 31

Suggested Minimum Qualifications

Qualifications	Frequency	Percent
Accounting designation	3	15.0
Accounting/administration/finance coursework or good understanding of same	9	45.0
Applicable university degree	2	10.0
Certified School Business Official	2	10.0
Local Govt. Studies coursework/certificate	5	25.0
Relevant experience	9	45.0

Total number of responses = 20

Note. Percentages shown are not additive because categories are not exclusive.

Forty-five percent (9) of the respondents suggested that a good understanding of accounting/administration/finance be a minimum qualification for certification; another 45.0% thought relevant experience should be sufficient.

Table 32 indicates what in-service training was available to secretary-treasurers.

Table 32

Available In-service Training

Total respondents	Most	Little	None
32	29 (90.6%)	1 (3.1%)	2 (6.2%)

Twenty-nine of the 32 (90.6%) respondents reported that most courses relevant to their position were available to them as professional development. One secretary-treasurer indicated that a sabbatical was available as part of the school system's professional development policy.

Position Authority Data

Table 33 presents the data pertaining to secretary-treasurers' perceived authority in school district business and operations.

Table 33

Authority Exercised by Secretary-Treasurers

Question	Frequency and percent			
	Often	Occas.	Never	No Opport.
Do you make decisions for which there is no board policy?	5 13.8%	29 80.5%	2 5.5%	0
Do you make decisions contrary to board policy?	0	5 13.8%	29 80.5%	2 5.5%
Do you recommend new policy/changes to existing board policy?	20 55.5%	15 41.6%	0	1 2.7%
Does the board accept your suggestions for new policy/changes to existing policy?	24 66.6%	11 30.5%	0	1 2.7%
Do colleagues seek your opinion on district issues?	27 75.0%	7 19.4%	1 2.7%	1 2.7%
Do members of the community seek your opinion on district issues?	19 52.7%	16 44.4%	0	1 2.7%
Do you actively participate in setting objectives/standards for ASBOA?	10 27.7%	10 27.7%	13 36.1%	3 8.3%
Do you tend to assume a leadership role when working in groups?	20 55.5%	15 41.6%	1 2.7%	0
Do support staff challenge your decisions?	1 2.7%	21 58.3%	11 30.5%	3 8.3%

Total number of respondents = 36

Secretary-treasurers reported feelings of authority with respect to school district business and operations except when it came to making decisions contrary to board policy.

Table 34 indicates the dollar amount secretary-treasurers were authorized to spend without consulting the board.

Table 34

Authorized Spending Limit

Amount	Frequency	Percent
< $5,000	16	48.4
$5,000 - 14,999	1	3.0
$15,000 - 24,999	0	
> $25,000	1	3.0
No limit	15	45.4
Total	33	

Sixteen (48.4%) respondents reported an authorized spending limit of less than $5,000; 15 (45.4%) secretary-treasurers stated that they had no spending limit providing the expenditure was approved in the budget.

Table 35 shows secretary-treasurers' roles in negotiations (e.g. ATA, CUPE, etc.)

Table 35

Role in Negotiations

Role	Frequency	Percent
Actively participate in all discussions	15	41.6
Provide information only	20	55.5
Not present at negotiations	1	2.7
Other	0	
Total	36	

More than one-half (55.5%) of the secretary-treasurers reported that their role in negotiations was to provide information only; 41.6% said they actively participated in all discussions, and one respondent said they were not present at negotiations.

Table 36 shows the role of secretary-treasurers in the board's budget approval process.

Table 36

Role in Budget Approval Process

Role	Frequency	Percent
Actively participate in all discussions	34	94.4
Provide information only	2	5.5
Not present at negotiations	0	
Other	0	
Total	36	

The vast majority of secretary-treasurers (94.4%) reported that they actively participated in all discussions related to the budget approval process; only two respondents (5.5%) said they provided information only.

Professional Association Data

Table 37 presents data regarding how Alberta secretary-treasurers felt about their professional association, ASBOA.

Table 37

Respondents' Perceptions of ASBOA

Perception	Frequency	Percent
Has potential to contribute much to the improvement of school administration	32	96.9
Is useful to membership only	1	3.0
Has no value	0	
Total	33	

Thirty-two out of 33 (96.9%) respondents felt that ASBOA had potential to contribute much to the improvement of school administration; one individual felt it was useful to its membership only.

When asked if their professional association had been of benefit to them personally and professionally, 85.7% (30) of the secretary-treasurers indicated that it had; 14.3% (5) said that it had not been of any benefit to them. Those respondents who indicated that ASBOA had benefitted them gave the following reasons for their satisfaction with the association: (a) it provided opportunities for networking and colleague interaction (66.6%), (b) it provided opportunities for professional development (46.6%), and (c) it provided information and resources on current issues (43.3%). Some secretary-treasurers commented on the valuable service provided to them by ASBOA's Executive Director, Ms. Susan Lang.

Table 38 indicates what secretary-treasurers thought the major functions of ASBOA should be.

Table 38

Perceived Responsibilities of ASBOA

Function	Frequency	Percent
Collaborate with governments/agencies involved in education	4	14.2
Increase professionalization/credibility of the position	6	21.4
Provide information and resources on current issues	12	42.8
Provide opportunity for networking/ colleague interaction	8	28.5
Provide opportunity for professional development	20	71.4
Represent membership	3	10.7

Total number of respondents = 28

Note. Percentages shown are not additive because categories are not exclusive.

Approximately three-quarters of the respondents (71.4%) felt that the primary responsibility of ASBOA should be to provide opportunities for professional development and 42.8% felt it should be to provide information and resources on current issues affecting secretary-treasurers.

Table 39 lists the immediate concerns secretary-treasurers felt that ASBOA should be addressing.

Table 39

Concerns To Be Addressed By ASBOA

Issue	Frequency	Percent
Agenda/internal structure of association	1	4.7
Educational finance and funding issues	7	33.3
Future of educational administration	1	4.7
Needs assessment of boards with respect to secretary-treasurer function	1	4.7
No immediate concerns	8	38.0
Professional development	3	14.2
Professionalization/credibility of position	2	9.5

Total number of respondents = 21

Note. Percentages shown are not additive because categories are not exclusive.

Thirty-eight percent of the secretary-treasurers felt there were no immediate concerns to be addressed by ASBOA. A representative comment made by one respondent was, "The association is already doing an excellent job in addressing current issues." Educational finance and funding issues were cited by one-third of the respondents as concerns which ASBOA should be addressing.

Miscellaneous Information

This section of the questionnaire provided secretary-treasurers with an opportunity to include any comments they wished to make about the questionnaire items or the study in general.

Respondents suggested a few additional items which could have been included in the survey and they also expressed an interest in and appreciation for the study. Actual suggestions and comments made are included in Appendix D.

Fifteen (41.6%) respondents attached a copy of the most recent job description provided to them as secretary-treasurer.

Summary

The data presented in this chapter reveal that secretary-treasurers considered financial planning and budgeting and fiscal accounting and financial reporting to be their most important areas of responsibility. These areas are identical to the task clusters ranked as first and second in importance, respectively, in McGuffey's (1980) study of American secretary-treasurers.

Financial planning and budgeting and fiscal accounting and financial reporting were reported by respondents to be the: (a) most time consuming, (b) most challenging, and (c) most satisfying. It appears that the perception attached to the secretary-treasurers' two primary areas of responsibility is contingent upon the circumstances in which the tasks are being performed; a good example of a situation in which all of the mentioned feelings may be evoked would be during the budget preparation and approval process.

Maintaining board minutes and records and board related responsibilities were ranked by respondents as being third and fifth in importance, respectively, indicating the board's increased reliance on its secretary-treasurer; board responsibilities were not addressed in McGuffey's (1980) study.

It appears that secretary-treasurers have influence with respect to board policy making because the majority of respondents reported that (a) they often make suggestions for new policy or amendments to existing policy and (b) the board often accepts their recommendations for policy changes. Although they are influential in the policy making process, secretary-treasurers are not inclined to misuse their authority by contravening established board policies and procedures.

The data concerning secretary-treasurers' areas of responsibility and position authority are the most informative in this chapter because they attest to the importance of this position in school district operations.

Chapter 5

Summary, Conclusions, and Implications

The purpose of this study was to obtain a composite profile characteristic of secretary-treasurers in Alberta. A descriptive profile was obtained through an analysis and exploration of demographic data, position data, position authority data, and professional association data.

This chapter is divided into three parts: (a) summary of the study, (b) discussion of the findings and conclusions, and (c) implications and suggestions for further research.

Summary of the Study

The problem. The purpose of this study was to identify a composite profile of school district and school division secretary-treasurers in the Province of Alberta and to delineate their perceived real and ideal position functions.

To further the study and exploration of this executive function, specific sub problems which were addressed included:

1. To obtain demographic data, academic backgrounds, and professional histories of secretary-treasurers in Alberta school districts and divisions.

2. To identify responsibilities and authorities of incumbent secretary-treasurers in educational decision making.

3. To identify secretary-treasurers' expectations regarding their positions as executive officers of the school board in the administration of school districts and divisions.

A. To identify what aspects of their position secretary-treasurers find challenging and provide feelings of professional and personal satisfaction.

B. To identify the major difficulties and frustrations experienced by secretary-treasurers while carrying out their responsibilities.

Significance of the study.

This study was justified for several reasons. Secretary-treasurers are instrumental in facilitating the proper functioning of school systems therefore an understanding of this administrator's function and his or her perceptions of the position is necessary. The findings of this study have provided a foundation upon which additional information may be added to increase awareness of what is involved in this increasingly complex and diverse executive function.

The information generated in this study may promote the process of reviewing the position description of Alberta secretary-treasurers.

The findings from the survey questionnaire revealed factors which might be of useful application in the preparation and recruitment of future secretary-treasurers.

Research design and methodology. This study was a descriptive analysis and exploration of the individuals and functions which constitute the position of secretary-treasurer. It was decided that the focus of the study would be on the experiences of practicing secretary-treasurers with regard to their role in school district administration. A questionnaire was the instrument employed in the collection of data. The survey strategy was selected in order to obtain information conducive to analysis using descriptive statistics with frequency of responses being taken as an indication of their validity. A historical component was included in the study to provide a background and context for the interpretation of collected data.

Summary of the Findings

Demographic data. In 1993 77.7% of the respondent secretary-treasurers were between the ages of 30 to 49, or "baby boomers." The majority of respondents had been in the position five years or less or for more than 10 years. This suggests that many secretary-treasurers have recently retired and many more are approaching retirement age. The vast majority of respondents had some form of post secondary education, and more than three-quarters of the secretary-treasurers with a university education received their degrees in business or a business related field.

One-third of the respondents had been either a secretary-treasurer or an assistant secretary-treasurer prior to their current appointment; 83.3% of the respondents had experience in accounting, finance, or business administration. Their work experience in business and as secretary-treasurer or assistant secretary-treasurer best prepared them for the duties and responsibilities of their current position.

The challenging nature of the position and the potential for career advancement were the reasons cited for becoming secretary-treasurer.

The vast majority of respondents reported having taken training comprised of workshops, seminars, and part time studies since their appointment to the position. Formal accounting training and coursework offered through the University of Alberta Faculty of Extension, particularly Local Government Studies, were considered by secretary-treasurers to be most relevant to their positions.

In terms of size and grade levels, the sample was representative of all school districts in Alberta. The districts sampled ranged in size from 21 students to more than 30,000 students. Not surprisingly, there was an apparent relationship between jurisdiction size and budgeted operating expenditures.

Position data. Three-quarters of the secretary-treasurers learned of the vacancy in the position they currently occupy by way of advertisement, and nearly one-third were invited to apply by either the superintendent of schools or a board trustee. Knowledge of accounting or finance was a required qualification for more than three-quarters of the respondents; as well, management experience, good interpersonal skills, and an understanding of school system operations were cited as being required qualifications.

More than one-half of the secretary-treasurers were not residents of the school district when they applied for the position.

Respondents ranked business experience as being the factor most instrumental in their appointment as secretary-treasurer.

Over four-fifths of the secretary-treasurers reported that their duties and responsibilities were discussed with them, and two-thirds of the time the matter was discussed with the superintendent. Administration and finance were the

areas of responsibility outlined for most secretary-treasurers; various business functions and board related responsibilities were also indicated.

Just over one-half of the respondents said that the duties and responsibilities outlined for them were an accurate description of what their position involved. All those secretary-treasurers who said it was not an accurate description reported that they have much more responsibility than was initially indicated. This is primarily because of the evolution of the position.

The most frequently reported salary range for full time secretary-treasurers was $55,000 to $69,999 annually, with salaries being negotiated with the board in three out of four cases. The average number of hours worked per week by full time secretary-treasurers was reported to be 47.2, with respondents indicating that the majority of their time was spent on in-office administrative functions. The number of support staff supervised both directly and indirectly by secretary-treasurers ranged from zero to 170, with an average of 18.4.

The top seven areas of responsibility as ranked by respondents in Hrynyk's (1962) study of Alberta secretary-treasurers included:

1. Preparing returns to department
2. Keeping records and accounts
3. Paying accounts
4. Planning the current budget
5. Preparing monthly financial statements
6. Purchasing school and classroom supplies
7. Issuing press releases on board activities (p. 66).

The seven task clusters ranked as being of 'high importance' in McGuffey's study in 1980 of American secretary-treasurers included:

1. Financial planning and budgeting
2. Fiscal accounting and financial reporting
3. Cash management
4. Fiscal audits and reports
5. General management
6. Payroll management
7. Purchasing (Miles, 1986, p. 18).

The top seven areas of responsibility as ranked by respondents in this study of Alberta secretary-treasurers included:

1. Financial planning and budgeting
2. Fiscal accounting and financial reporting
3. Maintaining board minutes/records
4. Payroll
5. Board related responsibilities
6. Negotiations
7. Cash flow and investments

It should be noted that board related responsibilities were not addressed in McGuffey's 28 task clusters, yet ranked third and fifth in this study indicating an increased reliance by boards on their secretary-treasurers. It appears that Alberta results are currently close to those of McGuffey in the United States in 1980.

Financial planning and budgeting and fiscal accounting and financial reporting were reported to be secretary-treasurers' most time consuming areas of responsibility. This is to be expected considering these areas were ranked as being the first and second most important responsibilities, respectively Respondents considered accounting and budgeting to be both the most challenging and most satisfying aspects of their position; the "politics" of the position were considered to be the most frustrating.

Two-thirds of the respondents felt that standard minimum qualifications should be established for the certification of secretary-treasurers. It is of

particular interest to note that of the 11 (32.4%) secretary-treasurers who thought standard minimum qualifications should not be established, two had graduate university degrees, two had undergraduate university degrees, three had formal accounting training, one had a college diploma, and three had a high school diploma. The standard minimum qualifications that were suggested by secretary-treasurers did not necessarily include formal education or training, but also knowledge gained through on the job experience.

In-service training was reported to be available to to nearly all of the respondents.

Position authority data. Secretary-treasurers reported feelings of authority with respect to school district business and operations except when making decisions contrary to board policy thereby reflecting the importance attached to board policy. At the same time more than one-half of the respondents said they 'often' made recommendations regarding new policy or changes to existing board policy, and two-thirds of the secretary-treasurers reported that the board 'often' accepted their recommended new policy or changes to existing board policy. This suggests that, while secretary-treasurers have authority in board policy making, they are not willing to test their influence by not going through the formal decision making process.

Regarding their role in negotiations, just under one-half of the secretary-treasurers reported that they actively participated in all discussions while just over one-half reported taking a more passive role by providing information only. This is in contrast to secretary-treasurers' roles in the budget approval process wherein the vast majority actively participated in all discussions. It is reasonable to conclude that their involvement in formal budget proceedings is because of their direct involvement in preparing the budget. Many respondents

indicated that they lead the discussions in the budget approval process.

Professional association data. Nearly all secretary-treasurers felt the Association of School Business Officials of Alberta (ASBOA) had the potential to contribute much to the improvement of school administration, and the vast majority said they had benefitted personally and professionally from the association. It appears that ASBOA provides a valuable and appreciated service to its membership.

Secretary-treasurers perceived their professional association as having important educational responsibilities which included providing professional development opportunities and educational resources to its members on a regular basis. Colleague interaction and networking were also seen as an important function of ASBOA.

Overall, secretary-treasurers appeared to be extremely satisfied with their professional association, ASBOA. They see it as (a) having the potential to be more influential in improving the educational system, (b) being a provider of valuable learning opportunities and resources to its membership, and (c) keeping abreast of current educational issues affecting secretary-treasurers.

Limitations of the study. The study was conducted with a sample of practicing secretary-treasurers who answered questions and expressed opinions according to their experiences therefore generalizations should be made with caution.

Another limitation of the study was the method of data collection. A questionnaire was the only research instrument employed because the application of a variety of methods was not feasible thereby hindering the verification of findings through triangulation of methodology.

Conclusions

Conclusions pertaining to the findings of this study are presented despite limitations present in the research process. Further research may confirm the conclusions arrived at through the analysis and presentation of data collected in this study. These conclusions are discussed below.

1. The duties and responsibilities of the secretary-treasurer involve a cyclical pattern which coincides with the academic school year and the formal budget process. Respondents indicated that all areas of responsibility addressed in the questionnaire were considered to be of high importance at different times of the year. No duties or responsibilities were considered to be unimportant by respondents but there were a few that required only infrequent attention. Generally speaking, secretary-treasurers reported that they considered all their areas of responsibility to be instrumental in school district operations.

2. Secretary-treasurers reported that financial planning and budgeting, fiscal accounting and financial reporting, and board related responsibilities consumed the majority of their time. Considering nearly all facets of the education system's operations are in some way linked to finance related concerns, and with educational administrators being directed to account for and justify expenditures, it is understandable why this executive position has become so important to the operation of school districts.

3. The data collected in this study and the literature reviewed corroborated one another regarding the complexity and diversity of the secretary-treasurers' function. These sources also indicated that secretary-treasurers are often not recognized as professionals having specialized areas of knowledge, yet respondents reported that they are frequently called upon to

(a) act on behalf of the superintendent in matters of fiscal concern or (b) express their opinions regarding existing and proposed board policy. In actuality the secretary-treasurer is an instrumental member of the school district's management team who works closely with the school board and superintendent of schools to promote effective and efficient district operations.

4. Because of the highly specialized areas within which secretary-treasurers must operate, it is not surprising that the majority felt standard minimum qualifications should be established for the position. As one secretary-treasurer stated, "Public funds need to be managed by quality people." Another respondent commented, "[Standard minimum qualifications] are necessary in order [for the secretary-treasurer] to play an effective role in increasing the quality of education."

Implications

The findings of the study and the conclusions discussed have implications for the following individuals and groups of individuals involved in educational administration as it pertains to school district business and policy making: (a) school boards and superintendents in the Province of Alberta, (b) departments of business and administration in post secondary institutions, and (c) school business administrators.

School boards and superintendents in the Province of Alberta. The findings of this study suggest that it would be appropriate to engage in a detailed appraisal of the position responsibilities of secretary-treasurers to develop a current and detailed position description based on the specific needs and size of the school board and school district. The current economic, political, and social instability of the country requires that increased

opportunities to acquire the technical, managerial, and executive skills required by educational administrators at all levels be made available to enable them to participate effectively in ongoing educational reform. This may include district commitment to internships offered in school business administration as well as extensive cross-training for presently employed secretary-treasurers.

Departments of business and administration in post secondary institutions. Standard minimum qualifications may be obtained in a variety of ways including formal education and training, workshops and seminars, short courses, conferences, and field placement programs. A post secondary institution can assume one of two roles: (a) a proactive leadership role or (b) a reactive role of providing a source of expertise if and when called upon (Konrad et al., 1976). A partnership between post secondary institutions and field practitioners may be established to promote a combined theoretical and applied program of study for those individuals interested in pursuing a career in school business administration.

School business administrators. Secretary-treasurers may become more actively involved in their professional association, ASBOA, in order to strengthen its influence through which the position may be developed and promoted into a recognized profession prepared to work collaboratively with all levels of government and all agencies involved in education. By working collectively through ASBOA secretary-treasurers may increase their credibility, professionalism, and status within the education system's administrative structure.

Suggestions For Further Research

In analyzing the data, a number of findings had implications for further research into the position of secretary-treasurer in Alberta.

1. A study comparing the experiences, observations, and perceptions of secretary-treasurers in school districts of varying sizes could be undertaken. A finding of this study suggested that the function of the secretary-treasurer depended to a large extent on the size of the school district and the needs of the school board.

2. A study of what school boards expect from their secretary-treasurers and how they evaluate them may be conducted.

3. Structured observation may be employed in a case study approach to collect information about what secretary-treasurers actually do.

4. A study might investigate how the role of secretary-treasurer has changed in current times of fiscal restraint with particular attention being given to the issue of accountability.

5. The Quadrant Assessment Model may be used to identify the continuing-education needs of practicing secretary-treasurers in the Province of Alberta.

6. A study of the political nature of the position of secretary-treasurer may be undertaken.

Conclusion

Both the literature and the results of this study indicate that, in the 1990's, a well qualified and experienced secretary-treasurer may be one of the school board's most coveted resources. The school business official, whose function and role is interrelated with that of the superintendent and board, has responsibilities which surpass the typical boundaries of business affairs. It is the complexity and diversity of the position which has prompted many provinces and states to seek certification standards for the school business administrator. The strengths of the secretary-treasurer should match the needs of the school district, and while it may be true that a board's most important task is selecting its superintendent, the importance of choosing a good school business administrator should not be negated. With the public demanding that schools be educationally and financially accountable, the secretary-treasurer's ability to assist the superintendent and school board is critical in meeting those demands.

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Appendix A: Covering Letter for the Questionnaire to Respondents

July 6, 1993

Sandy L. Miskiw
12739 - 86 Street
Edmonton, AB T5E 3A7

SCHOOL DISTRICT/DIVISION SECRETARY-TREASURERS IN THE PROVINCE OF ALBERTA:

I am writing to ask your co-operation in completing the enclosed survey instrument concerned with identifying a composite profile of school district and school division secretary-treasurers. A study of the secretary-treasurer's role in educational administration will contribute to a greater understanding of this increasingly complex and diverse executive function.

This study is significant because: (1) it will provide a descriptive profile and function of the secretary-treasurer and his or her perceptions and expectations of this administrative position; and (2) little research has been conducted on the position of secretary-treasurer or the individuals occupying it even though the manner in which he or she executes this job function has considerable influence on the operations of schools.

Fifty (50) secretary-treasurers have been randomly selected to participate in the completion of this survey. Participants are under no obligation to complete this instrument and may opt out of the study without consequence. Should you elect to not participate in this study, please return the survey unanswered. All responses will be held in strictest confidence and under no circumstances be available to anyone other than myself. The reference number in the bottom right-hand corner of each page is for data analysis purposes only. The list of reference numbers will be viewed by myself and then destroyed upon research completion.

It would be appreciated if you could complete the survey instrument prior to **August 11, 1993** and return it in the postage-paid, self-addressed envelope that has been provided. A summary of findings will be provided to Ms. Susan Lang, Executive Director of ASBOA, for distribution to interested individuals.

Thank you for giving serious thought to the enclosed survey and returning it to me at your earliest convenience.

Sincerely,

Sandy L. Miskiw, Graduate Student
Dept. of Educational Administration
University of Alberta

Appendix B: The Questionnaire

School District/Division Secretary-Treasurers in Alberta: A Descriptive Survey

I. BACKGROUND INFORMATION

1. Age: _____under 30 years _____30-39 years _____40-49 years
   _____50-59 years _____60 years or more

2. Number of years as secretary-treasurer: _____years _____months

3. Indicate years of education completed at each level and the award conferred:
   a. High school: _____years HS diploma_____ Sr. matric._____
   b. College: _____years Program_____ Diploma_____
   c. Formal accounting: _____years Designation_____
   d. University: _____years Degree_____ Major_____
   e. Other: _____years (specify)_____

4. Indicate your employment history during the ten years prior to being appointed as secretary-treasurer, beginning with the most recent:

Work experience	Years
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
e. _____	_____

5. Which work experience best prepared you for your duties and responsibilities as secretary-treasurer?
   a. _____
   b. _____
   c. _____

6. Why did you decide to become a secretary-treasurer? _____
   _____

7. What education/training have you completed since being appointed secretary-treasurer? _____
   _____

8. What education/training has been most relevant to your position?
   _____
   _____
   Least relevant? _____

II. POSITION INFORMATION

1. How did you hear about the position you presently occupy (advertisement, trustee, previous secretary-treasurer, etc.)? _____

2. Were you invited to apply for the position? _____yes _____no
   By whom? _____

3. List three qualifications required for the position at the time you applied:
   a. _____
   b. _____
   c. _____

4. Were you a resident of the district/division when appointed? ___yes ___no

5. Rank order the factor(s) you feel were instrumental in your appointment:
   _____Teaching experience
   _____Educational administration experience
   _____Business experience
   _____Formal education
   _____Reputation in the community
   _____Other (specify)_____

6. Were your duties and responsibilities discussed with you when you accepted this position? _____yes _____no By whom? _____

7. List five major duties or responsibilities that were outlined for you:
   a. _____
   b. _____
   c. _____
   d. _____
   e. _____

8. Do you consider #7 to be an accurate description of what you do in your position? _____yes _____no Why? _____
   _____

9. Indicate your current salary range:
   _____less than $40,000 _____$40,000-54,999 _____$55,000-69,999
   _____$70,000-84,999 _____more than $85,000

10. How is your salary determined?
    _____Negotiated with board
    _____Set by board
    _____Other (specify)_____

11. On average, how many hours per week do you work? _____hours

12. Indicate the approximate number of hours spent doing the following:
    Board meetings _____ hours per month
    Committee meetings _____ hours per month
    Meeting with public/community representatives _____ hours per month
    In-office administration _____ hours per month
    Outside-office administration _____ hours per month
    Other _____ hours per month (specify)_____

13. How many support staff do you supervise? _____

14. In order of importance, rank those areas for which you are responsible:
    a. _____Negotiations
    b. _____Computer systems management
    c. _____Real estate management
    d. _____School facilities planning and construction
    e. _____Insurance
    f. _____Central purchasing
    g. _____Payroll
    h. _____Assessments and taxation
    i. _____Cash flow and investments
    j. _____Cost-analysis/cost-effectiveness of programs and staffing
    k. _____Auditing
    l. _____Maintaining centralized filing system
    m. _____Debt service and capital fund management
    n. _____Policy development
    o. _____Planning and evaluation
    p. _____Statistical analysis and reporting
    q. _____Inventory control
    r. _____Monitoring transportation services
    s. _____Monitoring facilities maintenance services
    t. _____Contracts management
    u. _____Preparing and administering bylaws
    v. _____Financial planning and budgeting
    w. _____Fiscal accounting and financial reporting
    x. _____Maintaining board minutes/records
    y. _____Fees assessment (e.g. tuition, materials, rental)
    z. _____Information and communications
    aa. _____Board-related responsibilities
    bb. _____Monitoring food service operations

15. Which <u>five</u> areas consume the majority of your time? ___ ___ ___ ___ ___

16. What aspects of your position do you find most challenging? _____
_____
_____

17. What aspects of your position do you find personally satisfying? _____
_____
_____

18. What aspects of your position do you find most frustrating? _____
_____
_____

19. Do you think standard minimum qualifications should be established for the certification of secretary-treasurers? _____yes _____no Why? _____
_____
_____

20. What do you think these standard minimum qualifications (#19) should be?
_____
_____

21. What in-service training is available to you as secretary-treasurer?
_____
_____

III. AUTHORITY

1. Indicate the response which best answers the questions below:

	Often	Occas.	Never	No Opport.
Do you make decisions for which there is no board policy?	_____	_____	_____	_____
Do you make decisions contrary to board policy?	_____	_____	_____	_____
Do you recommend new policy/ changes to existing board policy?	_____	_____	_____	_____
Does the board accept your recommendations for new policy/ changes to existing policy?	_____	_____	_____	_____

Do colleagues seek your opinion on district issues?	_____	_____	_____	_____
Do members of the community seek your opinion on district issues?	_____	_____	_____	_____
Do you actively participate in setting objectives/standards for ASBOA?	_____	_____	_____	_____
Do you tend to assume a leadership role when working in groups?	_____	_____	_____	_____
Do support staff challenge your decisions?	_____	_____	_____	_____

2. What dollar amount are you authorized to spend without board consultation?
   _____less than $5,000 _____$5,000-14,999 _____$15,000-24,999
   _____more than $25,000 _____No limit

3. Which response best describes your role in negotiations (ATA, CUPE, etc.)?
   _____Actively participate in all discussions
   _____Provide information only
   _____Not present at negotiations
   _____Other (specify)_____

4. Which response best describes your role in the budget approval process:
   _____Actively participate in all discussions
   _____Provide information only
   _____Not present during this process
   _____Other (specify)_____

IV. DISTRICT/DIVISION INFORMATION

1. Indicate the numbers and types of schools in your district/division:
   _____ grades K-6 _____ grades 7-9 _____ grades 10-12
   _____ grades K-12 _____ other (e.g. K-9)

2. What was the total pupil enrollment of your district in the Fall of 1992?
   _____

3. What was the total budgeted district operating expenditure* for the 1992-1993 school year? $_____
   (*operating expenditure is defined as all projected budget expenditures less new building construction, debt retirement, and debt service)

V. PROFESSIONAL ASSOCIATION

1. Which best describes how you feel about ASBOA?
   _____Has potential to contribute much to the improvement of school administration
   _____Is useful to membership only
   _____Has no value

2. Has ASBOA been of benefit to you and your work? _____yes _____no
   How? _____
   _____
   _____

3. Briefly outline what you think the major functions of ASBOA should be:
   _____
   _____
   _____

4. Are there any immediate concerns you feel ASBOA should be addressing?
   _____
   _____
   _____

VI. MISCELLANEOUS

1. This survey has attempted to determine the profile and function of school district/division secretary-treasurers. Any additional questions you feel should have been included in this survey instrument would be appreciated.
   _____
   _____
   _____
   _____
   _____

2. If possible, please attach a copy of the most recent job description provided to you as secretary-treasurer.

Please return completed survey in the envelope provided to:

S.L. Miskiw
12739 - 86 Street
Edmonton, AB T5E 3A7

Appendix C: Follow Up Letter for the Questionnaire to Respondents

August 18, 1993

Sandy L. Miskiw
12739 - 86 Street
Edmonton, AB T5E 3A7

SCHOOL DISTRICT/DIVISION SECRETARY-TREASURERS IN THE PROVINCE OF ALBERTA:

I am following up on my request asking for your co-operation in completing a survey to identify a composite profile of school district/division secretary-treasurers.

Due to summer vacation schedules and other commitments I appreciate that some individuals may not have been able to complete the survey by August 11. Response to this study has been tremendous and I am hoping to obtain a 100% response rate. It is for this reason that I have elected to extend my research a few more weeks in attempt to increase the reliability and validity of data concerning secretary-treasurers in Alberta.

This study is significant because: (1) it will provide a descriptive profile and function of the secretary-treasurer and his or her perceptions and expectations of this administrative position; and (2) little research has been conducted on the position of secretary-treasurer or the individuals occupying it even though the manner in which he or she executes this job function has considerable influence on the operations of schools.

Again, participants are under no obligation to complete this instrument and may opt out of the study without consequence. **Should you elect to not participate in this study, please return the survey unanswered**. All responses will be held in strictest confidence and under no circumstances be available to anyone other than myself. The reference number in the bottom right-hand corner of each page is for data analysis purposes only. The list of reference numbers will be viewed by myself and then destroyed upon research completion.

It would be greatly appreciated if you would complete the enclosed survey by **September 9, 1993** and return it in the postage-paid, self-addressed envelope that has been provided. A summary of findings will be available for distribution to interested individuals upon completion of my thesis.

Your input into this research is important. Thank you for your time.

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Appendix D: Miscellaneous Information

Suggestions and Comments by Secretary-Treasurers Regarding the Study

Items which secretary-treasurers suggested could have been included in the survey were:

1. Questions about how the position and incumbent are evaluated by the board.

2. Questions about how salary levels are determined.

3. Questions about how the role of secretary-treasurer has changed over the past five years.

4. Additional areas of responsibility in Section II, number 14, for example: accounts receivable, accounts payable, grants administration, preventive maintenance, energy management, personnel evaluation, and employee benefits administration.

5. "There is probably a need to recognize that there are qualities in a secretary-treasurer that accept and work with the political nature of the job."

6. "Secretary-treasurers are like a rudder on a ship. They determine the course the district will take and achieve. Secretary-treasurers have to be unselfish--wanting only the best in every aspect for the District/Division."

7. "Survey has been well prepared and quite fairly describes the functions of a secretary-treasurer."

8. "Your interest in secretary-treasurers is greatly appreciated!"

9. "Good luck in your studies."